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TITLE 3—THE PRESIDENT

EXECUTIVE ORDER 9834

REGULATIONS GOVERNING THE PAYMENT OF EXPENSES OF TRANSPORTATION OF CIVILIAN OFFICERS AND EMPLOYEES TRANSFERRED INCIDENT TO THE RETURN OF DEPARTMENTAL FUNCTIONS TO THE SEAT OF GOVERNMENT

By virtue of and pursuant to the authority vested in me by the Second Deficiency Appropriation Act, 1946, approved May 18, 1946 (Public Law 384, 79th Congress) under the heading "Federal Works Agency—Public Buildings Administration," and in the interest of the internal management of the Government, it is hereby ordered as follows:

SECTION 1. The provisions of Executive Order No. 9805 of November 25, 1946, prescribing regulations governing the payment of travel expenses of civilian officers and employees of the United States and transportation expenses of their immediate families, household goods, and personal effects when transferred from one official station to another for permanent duty, are hereby made applicable with respect to the payment of such expenses incident to the return of departmental functions to the seat of government as authorized by the said Second Deficiency Appropriation Act, 1946, and as may be authorized by subsequent legislation.

SEC. 2. The provisions of the said Act shall apply only to those officers and employees whose positions were transferred to the seat of government subsequent to October 11, 1944.

SEC. 3. Executive Order No. 9739 of June 20, 1946, is hereby revoked, except that it shall continue to be applicable, so long as necessary, with respect to the payment of expenses incident to any return of departmental functions to the seat of government ordered prior to November 1, 1946, and incomplete on that date.

SEC. 4. This order shall become effective as of November 1, 1946, and shall be published in the FEDERAL REGISTER.

HARRY S. TRUMAN

THE WHITE HOUSE,
March 20, 1947

[F. R. Doc. 47-2753; Filed, Mar. 20, 1947; 12:22 p. m.]

TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 12—REMOVALS AND REDUCTION

PART 54—ANNUAL AND SICK LEAVE REGULATIONS

MISCELLANEOUS AMENDMENTS

In the FEDERAL REGISTER of February 25, 1947, Chapter I was revised and certain parts, including Part 12, §§ 12.301 to 12.314, and Part 54 were redesignated, effective May 1, 1947 (12 F R. 1270, 1291, 1343). These amendments to Part 12 and Part 54 are to be carried over on May 1, the effective date of the redesignation.

1. Section 12.310 (redesignated as § 20.10 effective May 1, 1947) is amended to read as set out below. This amendment shall be effective upon publication in the FEDERAL REGISTER.

§ 12.310 *Notice to employees.* An employee in group A–1 or A–2 with competitive status affected by a reduction in force shall be given an individual notice in writing one year before the action becomes effective. His one-year notice period shall be composed of, whenever possible, at least 30 days in an active duty status; a non-duty status with pay for the duration of his leave, if any; and the balance of the year in a furlough or leave without pay status. Exceptions to this rule are authorized when the employee requests separation in lieu of furlough, or when the agency as a whole is liquidating, in which case the notice period shall terminate as of the day the agency is finally liquidated. Exceptions may also be made after prior approval by the Commission, in the case of agencies which agree to grant reemployment benefits to employees separated with shorter notice periods equal to those they would have received if retained on the rolls for one year.

Each employee affected by reduction in force shall be given an individual notice in writing at least 30 days before the action becomes effective. Where it is not possible to continue the employee in an active-duty status for the period specified in the notice, he shall have the greatest possible notice before he is relieved from active duty and shall thereafter be carried on the rolls for the re-

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EXECUTIVE AGENCIES

FEDERAL REGISTER

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CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such in parentheses.

[1] See Misc. 2100980 under Bureau of Land Management.

[2] See Misc. 2122255 under Bureau of Land Management.

CODIFICATION GUIDE—Con.

[3] E. O. 9834.

CODIFICATION GUIDE—Con.

mainder of the period. If the period of active duty after the notice is given and the period of accrued leave total less than 30 days, the employee shall be carried in a non-pay status for the remainder of the 30-day period. Notices to employees shall inform them of:

(a) The nature and effective date of the action.

(b) The proper office of the organization where he may examine a copy of these regulations and inspect the retention register and records.

(c) His right to appeal the proposed action to the Commission (departmental employees in the Washington area to the Central Office and others to the appropriate regional or branch office) within ten days from the receipt, and

(d) The procedure for exercising any restoration or reemployment rights he may have, and the channels (departmental and field) through which he may apply for other government employment. (Sec. 12, 58 Stat. 390; 5 U. S. C., Sup. 861)

2. Section 54.408 (redesignated as § 30.408 effective May 1, 1947) is amended to read as set out below. This amendment shall be effective upon publication in the FEDERAL REGISTER.

§ 54.408 *Disposition of sick leave account on transfer* When an employee is appointed, reappointed, or transferred to another position with no break in service, or a break of less than 90 days, or within one year after notice of proposed separation by reduction in force, his sick leave account shall be disposed of as follows:

(a) If the position is within the purview of the leave acts of March 14, 1936, the sick leave account shall be certified to the employing agency for credit or charge to the employee.

(b) If the position to which he is appointed, reappointed, or transferred is not within the purview of the leave acts of March 14, 1936, the employee shall be furnished with a statement of his sick leave account and if he is subsequently appointed, reappointed, or transferred to a position within the purview of such acts, with no break in service or a break of less than 90 days, the leave shown to be due shall be credited to his account. (E. O. 9414, Jan. 13, 1944, 3 CFR 1944 Supp.)

NOTE: These amendments are intended to remedy a presently existing situation with respect to reductions in force that are currently being made in the staffs of Government agencies. For this reason the Commission finds that good cause exists for making them effective upon publication in the FEDERAL REGISTER.

[SEAL] UNITED STATES CIVIL SERVICE COMMISSION,
H. B. MITCHELL,
President.

[F. R. Doc. 47-2653; Filed, Mar. 20, 1947; 8:48 a. m.]

TITLE 7—AGRICULTURE

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders)

PART 932—MILK IN FORT WAYNE, IND., MARKETING AREA

ORDER TERMINATING MARKETING AGREEMENT

Pursuant to the applicable provisions of Public Act No. 10, 73d Congress, as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 1940 ed. 601 et seq.) hereinafter referred to as the "act," and of the marketing agreement regulating the handling of milk in the Fort Wayne, Indiana, marketing area, hereinafter referred to as the "marketing agreement," effective July 1, 1943, it is hereby found and determined that the provisions of such marketing agreement will, on and after April 1, 1947, no longer tend to effectuate the declared policy of the act.

It is therefore ordered that the provisions of the marketing agreement effective July 1, 1943, be and they hereby are terminated effective at 12:01 a. m., c. s. t., April 1, 1947.

NOTE: This order terminating the "Marketing agreement" does not affect the terms of the "Marketing order" (932.1-932.15, 12 F. R. 1538).

Done at Washington, D. C., this 14th day of March 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-2598; Filed, Mar. 20, 1947; 8:48 a. m.]

TITLE 15—COMMERCE

Chapter VI—Office of Technical Services

PART 601—FUNCTIONS OF THE ORGANIZATION UNITS

TECHNICAL INDUSTRIAL INTELLIGENCE DIVISION

Effective January 6, 1947, the official headquarters of the overseas operation of the Technical Industrial Intelligence Division, are transferred from Hoescht, Germany, to Karlsruhe, Germany.

Section 601.4 *Technical Industrial Intelligence Division* is amended by adding the following paragraph (c)

(c) As of January 6, 1947, the official headquarters of the overseas operation of the Technical Industrial Intelligence Division are located at Karlsruhe, Germany: address: Industry Branch (or Scientific Branch) 7748 FIAT (Main) c/o U. S. F. E. T., APO 757, c/o Postmaster, New York, New York.

(Secs. 3, 12, Pub. Law 404, 79th Cong., 60 Stat. 237, 244)

WILLIAM C. FOSTER,
Acting Secretary of Commerce.

[F. R. Doc. 47-2642; Filed, Mar. 20, 1947; 8:48 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IX—Office of Temporary Controls, Civilian Production Administration

AUTHORITY: Regulations in this chapter unless otherwise noted at the end of documents affected, issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236, 56 Stat. 177, 58 Stat. 827, 59 Stat. 658, Pub. Laws 383 and 475, 79th Cong.; E. O. 9024, 7 F. R. 329; E. O. 9040, 7 F. R. 527; E. O. 9125, 7 F. R. 2719; E. O. 9599, 10 F. R. 10155; E. O. 9638, 10 F. R. 12591; C. P. A. Reg. 1, Nov. 5, 1945, 10 F. R. 13714; Housing Expediter's Priorities Order 1, Aug. 27, 1946, 11 F. R. 9507; E. O. 9809, Dec. 12, 1946, 11 F. R. 14281; OTC Reg. 1, 11 F. R. 14311.

PART 4700—VETERANS' EMERGENCY HOUSING PROGRAM

[Veterans' Housing Program Order 1, as Amended March 20, 1947]

GENERAL RESTRICTIONS ON CONSTRUCTION AND REPAIRS

The Veterans' Emergency Housing Program calls for the construction of a large number of housing accommodations to meet the needs of returning veterans. The fulfillment of requirements for the defense of the United States has created a shortage in the supply for defense, for private account and for export of building materials, and facilities related to the utilization of building materials, suitable for the construction and/or completion of housing accommodations in rural and urban areas and for the construction and repair of essential farm buildings. It will be impossible to carry out the Veterans' Emergency Housing Program without diverting these critical materials from deferrable or less essential construction. The following order is deemed necessary and appropriate in the public interest and to promote the national defense and to effectuate the purposes of the Veterans' Emergency Housing Act of 1946.

§ 4700.1 *Veterans' Housing Program Order 1*—(a) *What this order does.* In

order to carry out the Veterans' Emergency Housing Program, this order forbids the beginning of construction and repair work on buildings and certain other structures without specific authorization under paragraph (h) of the order with the exception of certain small jobs and other work covered by paragraphs (d) (e) and (f) The restrictions of the order apply whether or not the materials needed are on hand or are available without priorities assistance.

(b) *Structures and work covered by this order*—(1) *Kind of structures.* The restrictions of this order apply to certain kinds of work on structures.

As used in the order, "structure" means any of the following, whether of a temporary or permanent nature (See Interpretation 3 as to portable structures)

NOTE: "A billboard" deleted March 20, 1947.

A building.
An arena, stadium or grandstand, including bleachers or similar seating arrangements.
A pier or dock.
A boardwalk (not including wooden walks used in winter or bad weather).
A concrete surface or base for a drive-in theatre, parking lot or tennis court.
A moving picture set.
A roller coaster or similar device of a kind ordinarily used in amusement parks.
A swimming pool.
A wall or fence built primarily of wood, brick or concrete or concrete blocks.

The erection of stands or other structures which have been used before and are being erected only for a temporary purpose and are to be taken down after the temporary purpose is served is not covered by the order.

The term "structure" does not include any kind of equipment or furniture that is not attached to a building or other structure, whether or not it is inside a structure. Supplement 4 to VHP–1 contains examples of things which do not fall within the term "structure" as defined above.

(2) *Kinds of work.* The restrictions of this order apply to constructing, repairing, making additions or alterations (including alterations incidental to installing any kind of equipment) improving or converting structures, or installing or relocating fixtures or mechanical equipment in structures. These terms include any kind of work on a structure which involves the putting up or putting together of processed materials, products, fixtures or mechanical equipment, if the processed materials, products, fixtures or mechanical equipment are attached to a structure and used as a functional part of the structure, or are attached so firmly to the structure that removal would injure the material, product, fixture or mechanical equipment or the structure. The laying of asphalt or other tile or linoleum cemented or otherwise attached to the structure is covered by the order. However, the following kinds of work are not covered by the order:

Greasing, overhauling or repairing existing mechanical equipment or installing repair or replacement parts in existing mechanical equipment.
Sanding floors and sand blasting buildings.
Painting or papering an existing structure or applying waterproofing to an existing structure by painting or spraying where no work covered by the order is done in connection with the painting, papering or waterproofing.
Pointing bricks, sparkling plaster and caulking windows.
Installing loose fill, blanket, or batt insulation in existing buildings or installing insulation on existing equipment or piping.

(3) *Fixtures and mechanical equipment.* In general the term "fixture" means any article attached to a building or structure and used as part of it and the term "mechanical equipment" means plumbing, heating, ventilating and lighting equipment which is attached to the building and used to operate it. Supplement 1 to VHP–1 contains lists of articles which are considered fixtures or mechanical equipment when attached to a structure in the manner described in that supplement and a list of other articles which are never considered fixtures or mechanical equipment.

(c) *Prohibited construction.* (1) No person shall begin to construct, to repair, to make additions or alterations to, to improve, to convert from one purpose to another, or to install or to relocate fixtures or mechanical equipment in any structure, public or private, in the forty-eight States, the District of Columbia, Puerto Rico, the Virgin Islands or the Territory of Hawaii, except to the extent permitted under paragraphs (d) (e) and (f) or when and to the extent specifically authorized under paragraph (h) No person shall carry on or participate in any construction, repair work, addition, improvement, conversion, alteration, installation or relocation of fixtures or mechanical equipment prohibited by this order. The prohibitions of this paragraph apply to a person who does his own construction work, to a person who gets a contractor to do the work, to contractors, sub-contractors, architects and engineers working on a job which is being carried on in violation of this order or getting others to work on it or to supply materials for it.

(2) This order forbids the beginning of certain kinds of work. To "begin" work on a structure means to incorporate into a structure on the site materials which are to be an integral part of the structure in question. Demolition, excavation and similar site preparation do not constitute beginning construction. The order does not apply to work which was begun before the order became effective and which was being carried on on that date and which is carried on normally after that date. However, this rule only applies to the particular building or other structure begun at that time. It does not apply to any other building or structure which had not itself been begun by that date even though the two are closely related. Supplement 2 to this order contains further provisions concerning the effective date of the order and concerning the beginning of construction. It also contains examples of work which constitute beginning construction, and the examples of other work which do not constitute beginning construction.

(3) [Deleted July 2, 1946.]

(d) *Allowances for small jobs.* This order does not prohibit the performance of any separate construction, repair, alteration or installation job, the cost of which does not exceed the allowance given in Supplement 3 to VHP–1 for the particular kind of structure or job involved. Supplement 3 lists various kinds of structures and states what the small job allowance is for each kind of structure or job. Supplement 3 also contains provisions as to the method of calculating the cost of a job for the purpose of this exemption, and also provides when a job is a separate job.

(e) *Exemption for repair and maintenance work in industrial utility and transportation buildings and structures.* The prohibitions of this order do not apply to maintenance and repair work in structures listed in paragraph (b) (3) of Supplement 3 to this order. For the purpose of the exemption given by this paragraph, "maintenance" means the minimum upkeep necessary to keep a structure in sound working condition and "repair" means the restoration of a structure to sound working condition when the structure has been rendered unsafe or unfit for service by wear and tear, damage, failure of parts, or the like. However, neither maintenance nor repair includes the improvement of any structure by replacing material which is still usable with material of a better kind, quality or design. Alterations to a building or other structure covered by paragraph (b) (3) of Supplement 3, including alterations incidental to installation of equipment, and not exempted by this paragraph, and may only be done when and to the extent permitted under Supplement 3 or when specifically authorized.

(f) *Other exemptions*—(1) *Disasters.* (i) The prohibitions of this order do not apply to the minimum work necessary to prevent more damage to a building or structure (or its contents) which has been damaged by flood, fire, tornado, or similar disaster. This does not include the restoration of the structure to its former condition.

(ii) The prohibitions of this order do not apply to the repair, rebuilding or reconstruction of any house (including a farmhouse) or any farm building which was destroyed or damaged by fire, flood, tornado or similar disaster, if the total cost of the repairs, rebuilding or reconstruction does not exceed $6,000 and if the reconstruction is started within sixty days of the occurrence of the disaster.

(2) *Military construction.* The prohibitions of this order do not apply to work by or for the account of the U. S. Army or Navy.

(3) *Veterans' Administration.* The prohibitions of this order do not apply to work on construction projects of the Veterans' Administration, including projects being built by the Corps of Engineers for the Veterans' Administration, or to the remodeling of a building or any part of a building which has been leased to the Veterans' Administration or to Public Buildings Administration for occupancy or use by the Veterans' Administration.

(g) *Prohibited deliveries.* No person shall accept an order for, sell, deliver or

cause to be delivered materials which he knows or has reason to believe will be used in work prohibited by this order.

(h) *Authorizations.* Persons who wish to begin work which is prohibited by this order may apply for authorization. Supplement 5 to this order states what forms should be used and where the applications should be filed. The assignment of priorities assistance or the approval of housing accommodations under Priorities Regulation 33, whether before or after the time when this order became effective, or under Housing Expediter Priorities Regulation 5 or other applicable regulation of the Housing Expediter, constitutes an authorization under this order to do the work for which priorities assistance or approval was given.

Applications for non-housing construction will be reviewed to determine whether they meet the standards set forth in Direction 3 to VHP–1.

(i) *Construction under authorizations.* When a person is specifically authorized, either by approval of Form CPA–4423 or Form CPA–4386 or otherwise, to do work restricted by this order, he must observe the restrictions imposed on him by the authorization, and in doing the authorized work, he must not do any work of the kinds covered by the order unless it is specifically covered by the authorization. He may not, in connection with a job which has been specifically authorized, do additional work under the exemption given by Supplement 3 to VHP–1. When an application on Form CPA–4423 has been approved a placard will be sent to the applicant stating that the construction has been approved under this order. The applicant must place in the placard the project serial number and must set up the placard in front of the project site in a conspicuous location within five days after construction has been started and he must keep the placard there until completion of the work. No person to whom an authorization under VHP–1 has been issued shall transfer the authorization. If for any reason a builder wishes to abandon a project and another builder wishes to continue it, the new builder should apply to the appropriate office, attaching to his application a letter from the former builder joining in the request for the issuance of the new authorization.

(j) *Violations.* Any person who wilfully violates any provision of this order or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priorities control, and may be deprived of priorities assistance.

(k) *Communications.* All communications concerning this order, except communications about applications filed with the Housing Expediter or an agency acting for him, should be addressed to the appropriate District Construction Office of the CPA or to the Civilian Production Administration, Washington 25, D. C., Ref.. VHP–1.

(l) *Reports.* All persons affected by this regulation shall file such reports as may be requested by the Civilian Production Administration, subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 20th day of March 1947.

CIVILIAN PRODUCTION ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

INTERPRETATION 1: Revoked July 2, 1946.

INTERPRETATION 2

PROHIBITED DELIVERIES

Paragraph (g) of Order VHP–1 provides that "No person shall accept an order for, sell, deliver or cause to be delivered materials which he knows or has reason to believe will be used in work prohibited by this order."

The purpose of this provision is to prohibit the sale or delivery of materials by a supplier if he knows or has reason to believe that the materials supplied will be used in violation of VHP–1. This provision does not impose upon a fabricator or supplier any duty to investigate whether a proposed construction job for which he is asked to supply materials will be begun or carried on in violation of Veterans' Housing Program Order 1, or whether it has been specifically authorized or is exempt under that order. Mere knowledge that the kind of work involved is a kind which ordinarily would require authorization under the order does not constitute reason to believe that the work will be begun or carried on in violation of the order and, in the absence of information to the contrary, the supplier may rely on the builder to get an authorization for the job if authorization is required.

Paragraph (g) of VHP–1 does not require a supplier to get from a customer a certificate to the effect that the customer is not violating and will not violate VHP–1, or a certificate to the effect that the job for which the materials will be used is exempt under the order or has been authorized under the order.

Section 944.14a of Priorities Regulation 1 contains a provision, similar to that in paragraph (g) of VHP–1, with respect to all Civilian Production Administration orders and regulations. In addition, Priorities Regulation 32, which controls inventories, contains a similar provision affecting suppliers, in paragraph (b), which is explained in detail in Interpretation 3 to that regulation. (Issued Apr. 29, 1946.)

INTERPRETATION 3

PORTABLE AND PREFABRICATED STRUCTURES

(a) The erection of a "portable" or prefabricated building or other structure is construction and is restricted by Veterans' Housing Program Order 1, if the structure is placed on a foundation constructed on the site, or if the structure is connected to the ground by plumbing, wiring or other utility connection, or if the structure is placed on the ground on a spot where it is intended to remain for an undetermined time.

(b) Erection of a "portable" or prefabricated structure is not construction and is not covered by VHP–1 only if the structure is placed on a temporary site for the purpose of moving it from time to time, without any foundation or other connection with the ground. For example, the erection of a shelter to be moved around frequently for use on different parts of a farm from time to time is not construction, while the erection of a prefabricated or "portable" structure for use as a garage on a house lot is construction, and is restricted by VHP–1.

(c) If the erection of a "portable" or prefabricated building constitutes construction, as indicated above, the cost of the job must be computed in accordance with Supplement 3 to VHP–1. If the cost of the job exceeds the applicable allowance under that supplement, authorization for the job must be obtained. (Issued July 2, 1946.)

INTERPRETATION 4

SMALL JOB ALLOWANCES FOR INDUSTRIAL UTILITY AND TRANSPORTATION STRUCTURES

(a) Paragraph (b) (3) of Supplement 3 to VHP–1 provides for small job allowances for certain industrial, utility and transportation structures. The small job allowance for one of these structures (with certain exceptions specified in the paragraph) depends upon the floor area which the particular structure has or will have. If the floor area of the particular building being built or altered is or will be 10,000 square feet or more, the allowance for alterations or additions or new construction is $15,000. On the other hand, if the floor area of the structure involved is and will be less than 10,000 square feet, the allowance is $1,000. If the cost of the proposed job, figured in accordance with paragraph (g) of Supplement 3, exceeds the small job allowance, authorization under VHP–1 must be obtained before starting the job.

(b) The following examples will explain the effect of this provision:

(1) A person proposes to construct a building to be used primarily as a factory. The floor area will be 1,500 square feet. The allowance for the job is $1,000.

(2) Any person owns a building which is used primarily as a factory and which has a floor area of 6,000 square feet. He proposes to make an alteration in the building. The allowance for this job is $1,000.

(3) A person owns a building which is used primarily for a factory and which has a floor area of 6,050 square feet. He proposes to build a wing on the building which will add 1,000 square feet, making a total of 7,000 square feet. The allowance for this job is $1,000.

(4) A person owns a building which is used primarily for a factory and which has a floor area of 8,000 square feet. He proposes to build a wing on the building which will add 2,000 square feet, making a total of 10,000 square feet. The allowance for this job is $15,000.

(5) A person owns a building which is used primarily for a factory and which has a floor area of 10,000 square feet or more. He proposes to make an alteration to the building. The allowance for this job is $15,000.

(6) A person proposes to build a building which will be used primarily for a factory and which will have a floor area of 10,000 square feet or more. The allowance for this job is $15,000.

(c) The floor area of the particular building which is to be built, in which the alteration is to be performed or to which the addition is to be built (including the floor area of any proposed addition) is the only floor area to be considered. The floor area of any other buildings may not be counted toward the 10,000 square feet, even though they are situated near to the building involved and are used for the same purpose.

(d) A building is considered a separate building from the one in which the construction is being done, if there are outside walls or party walls between the two buildings, even though the two are to be used for the same purpose, even though the two have common services, even though the two are connected by common roofs, continuous

foundations, connecting passageways, covered passages, bridges, arcades or the like and even though the two have doorways or other openings providing for communication between the two buildings.

(e) The small job allowances provided in paragraph (b) (3) do not apply to structures of the kinds listed in paragraph (b) (4), and do not apply under the circumstances covered by paragraph (c) of Supplement 3. (Issued Oct. 31, 1946.)

INTERPRETATION 5

WORK COVERED BY AUTHORIZATIONS; TEMPORARY CONSTRUCTION BUILDINGS

(a) When an authorization is issued for the construction of a building or other structure described in the approved application, the builder may construct temporary structures on the site of the approved project which are necessary for its construction. For example, an authorization for a building includes authorization to put up temporary fences around the excavation, and temporary buildings for the purpose of storing materials for use as work rooms for architects or engineers on the job or to provide toilet facilities or dressing rooms for people working on the job or shacks for watchmen. These temporary buildings are covered by the authorization, whether or not they are placed upon temporary foundations or have lighting or plumbing connections.

(b) An authorization to construct a building or other structure does not give permission to put up buildings or other structures off the site of the approved project nor does it include permission to put up permanent buildings or other structures which will remain after the completion of the construction job, except those specifically covered by the authorization. This is true even though the structures are of a kind which were exempt from the order at the time the original authorization was issued and were, therefore, not included in the original application.

(c) Where temporary construction buildings are put up in the course of building something which itself is not covered by the order, such as a bridge or dam, the usual rules set forth in VHP-1, as explained in Interpretation 3, apply. Authorization must be obtained if the proposed structure is covered by VHP-1 even though the structure is temporary and is to be removed when the job is finished. (Issued Nov. 22, 1946.)

[F. R. Doc. 47-2742; Filed, Mar. 20, 1947; 11:32 a. m.]

PART 4700—VETERANS' EMERGENCY HOUSING PROGRAM

[Veterans' Housing Program Order 1, Supp. 1, as Amended Mar. 20, 1947]

FIXTURES AND EQUIPMENT

§ 4700.2 (a) *What this supplement does.* Veterans' Housing Program Order 1 restricts construction and alterations of buildings and certain other structures, including alterations incidental to the installation of equipment. It also restricts the installation of fixtures and mechanical equipment, whether or not alterations to the structure are involved. The installation of other machinery and equipment is not restricted by the order. Paragraph (b) (3) of VHP-1 defines a fixture as "any article attached to a building or structure and used as part of it" and defines mechanical equipment as "plumbing, heating, ventilating and lighting equipment which is attached to the building and used to operate it." This supplement lists various specific items indicating whether or not they are fixtures or mechanical equipment under VHP-1. It also explains other provisions of VHP-1 applying to these installations.

(b) *Fixtures and mechanical equipment.* (1) The following articles are considered fixtures and mechanical equipment if they are attached to a building or structure by nails or screws, or bolts, if they are connected with the plumbing or other piping system of the structure, if they are connected to the lighting system of the structure (except by connection to an existing outlet without installing new wires or a new outlet) if a base or foundation is built for the item, or if the item is cemented to the building or structure:

NOTE: Items "Partitions, wood or metal" and "Signs, electric and other" deleted March 20, 1947.

- Air conditioning equipment (except when used for humidity or temperature control in industrial processing or as refrigeration equipment in a cold storage warehouse or a frozen food locker plant and except self-contained individual units with no duct systems).
- Furnaces and furnace burner or boiler burner units.
- Heating equipment.
- Kitchen cabinets.
- Lighting equipment.
- Marquees.
- Panelling.
- Plumbing equipment.
- Ventilating equipment.
- Any other article falling within the definitions of fixture and mechanical equipment stated in paragraph (a) of this supplement.

(None of the above items include any item specifically listed in paragraph (b) (2) of this supplement.)

(2) The following articles are never considered fixtures or mechanical equipment:

- Air conditioning equipment where required to provide humidity or temperature control for industrial processing and self-contained individual units with no duct systems.
- Airport equipment such as cargo and passenger handling equipment, signalling equipment, obstruction marking equipment and equipment used for lighting runways or for signalling.
- Altars, choir stalls and church pews.
- Automatic fire protection sprinkler systems.
- Barn equipment such as milking machines, hay or litter conveyors, stanchions and stalls.
- Blast furnaces.
- Control or testing equipment used for industrial or utility purposes or in a laboratory or hospital.
- Conversion oil or gas burners installed in or attached to a furnace or boiler already in use in the building.
- Conveyors.
- Desks, chairs and cafeteria and gymnasium equipment in a school or college.
- Electrical precipitators.
- Escalators, elevators and dumb waiters.
- Food warming, dishwashing and food preparation equipment in a restaurant or institution.
- Furnaces for heat treating or similar industrial purposes.
- Hospital equipment such as X-ray machines and operating tables.
- Lighting equipment for flood lighting airports, railroads or other outdoor operations.
- Machine tools.
- Post-office equipment such as letter boxes and letter drops.
- Power generating or transmitting equipment such as boilers, generators, and transformers (except where the primary purpose of the equipment is to provide electricity or steam for lighting or heating the building in which they are installed).
- Projection and sound equipment.
- Radio towers and other transmitting and receiving equipment.
- Refrigeration equipment, such as compressors, in a cold storage warehouse or a frozen food locker plant.
- Scales.
- Service station equipment such as gasoline pumps, hydraulic lifts, battery chargers.
- Stokers installed in connection with heating equipment already installed in a building.
- Storm windows, storm doors, screens, awnings and venetian blinds.
- Stoves.
- Theatre seats.
- Washing machines or dryers.
- Other processing machinery and equipment.
- Other machinery and equipment installed to provide a special service in a structure and not installed merely to operate the structure.

(3) The following articles are considered fixtures only if they are constructed as an integral part of the building or structure and cannot be removed without demolition of the article or substantial injury to the building or structure:

- Bars.
- Bins.
- Bookcases.
- Booths.
- Cooling towers.
- Counters.
- Partitions, movable.
- Refrigerators.
- Show cases, including refrigerated show cases.
- Signs, electric and other.
- Soda fountains.
- Storage racks.
- Water coolers.

(c) [Deleted Aug. 30, 1946.]

(d) *Repairs to mechanical equipment.* Paragraph (b) (2) of VHP-1 provides that greasing, overhauling, repairing, or installing replacement parts in existing mechanical equipment in all types of structures, is not covered by the order, regardless of whether the cost of the job is within the applicable allowance under Supplement 3 to VHP-1, and the cost of such work need not be included in the cost of a job for the purpose of determining whether the job is within the applicable allowance under that supplement. This provision applies to plumbing, heating, ventilating and lighting equipment. This provision covers the replacement of parts in a piece of mechanical equipment when the present parts are no longer serviceable but does not cover the replacement of an entire piece of equipment. For example, it is permissible, under this provision, to replace the grates in a furnace but not to replace the entire furnace; to replace the tubes in a boiler but not to replace the entire boiler, unless the total cost of the replacement is within the applicable job allowance under Supplement 3 to VHP-1,

(e) *Installation of exempt machinery and equipment.* VHP–1 does not restrict the installation of machinery and equipment other than mechanical equipment. Paragraphs (b) (2) and (b) (3) of this supplement explains what equipment may be installed without regard to the provisions of the order. VHP–1 does, however, restrict the making of alterations to a building or other structure covered by the order in connection with the installation of such exempt machinery and equipment. For example, if a foundation is built inside a building to receive the equipment, or if new walls are installed to separate a machine from the rest of the plant, the cost of these building alterations must be computed in accordance with Supplement 3 to VHP–1 and if the cost exceeds the applicable allowance for the building involved under that supplement, authorization must be obtained for the work. However, it is not necessary to include in the cost of the building alterations the cost of the exempt machinery or equipment or the cost of labor engaged in installing the exempt machinery and equipment. For example, in installing elevators, which are covered by paragraph (b) of this Supplement, it would be necessary to count toward the cost of the job the cost (computed in accordance with paragraph (g) of Supplement 3) of preparing the shaft, of strengthening the building to support the elevator, and of constructing a penthouse or bulkhead on the roof of the building or a room in the basement to enclose the motors. It would not, however, be necessary to include in the cost of the job the cost of the elevator car, the guide rails between which the car runs, the sheaves, the motors, the cables or the doors or frames to the elevator shaft or the cost of labor engaged in assembling and installing this equipment.

Issued this 20th day of March 1947.

CIVILIAN PRODUCTION ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 47–2741; Filed, Mar. 20, 1947; 11:32 a. m.]

PART 4700—VETERANS' EMERGENCY HOUSING PROGRAM

[Veterans' Housing Program Order 1, Supp. 3 as Amended March 20, 1947]

SMALL JOB ALLOWANCES AND CLASSIFICATION OF STRUCTURES AS TO SMALL JOB ALLOWANCES

§ 4700.4 (a) *What this supplement does.* Paragraph (d) of Veterans' Housing Program Order 1 provides that it is not necessary to get permission under the order to do one or more jobs on a structure if the cost of each job does not exceed the allowance given for the kind of structure or the kind of job involved. This supplement sets forth the small job allowances generally applicable to individual structures of various classes and lists certain specific structures falling within each class. The supplement also lists exemptions applicable to a particular kind of job. In addition, this supplement explains the rules for computing the cost of a job for the purpose of determining whether it comes within the exemption given under this supplement.

(b) *Classification of structures.* The small job allowances given under this supplement are based in general upon the kind or size of structure in which the job is to be done. They are not based upon the use to which the part of a structure being altered is to be put, except as provided in paragraph (c) of this supplement. If the job involved consists of changing a structure from one class to another class, the small job allowance applicable to the conversion is the allowance for the structure after the conversion, except where the conversion is from residential purposes to nonresidential purposes, in which case the job is covered by paragraph (c) of this supplement. The allowance provided for in paragraph (c) is applicable to a job covered by that paragraph, even though done in a structure which, as a whole, would have a larger allowance under this paragraph. With the exception of jobs covered by paragraph (c) of this supplement, it is not necessary to get permission under VHP–1 to do any separate construction, repair, alteration or installation job, the cost of which does not exceed the allowance given below for the individual structure involved.

(1) The small job allowance under paragraph (b) of this supplement for a structure of the kind listed below is $400 per job.

Any individual house designed for occupancy by 5 families or less even though it is on the property of a commercial, utility, institutional or industrial concern and used for the purpose of housing employees of the commercial, utility, institutional or industrial concern.
A rectory or parsonage even though near a church and owned by a church.
A house on a campus owned by a college and occupied by a college official.
A boarding or rooming house designed for occupancy by 10 boarders or roomers or less.
A farmhouse or other housing accommodations on a farm (except a farm bunkhouse).
Row houses separated by party walls are considered separate houses.
All private structures situated near and used in connection with one to five family houses, such as garages, piers, tool sheds, greenhouses and the like even though these may be used in part or primarily for nonresidential purposes (except on farms, see paragraph (b) (2) of this supplement).

(2) The small job allowance under paragraph (b) of this supplement for a structure of the kinds listed below is $1,000 per job:

NOTE: Items "An individual barn * * *" "a greenhouse * * *" and "a building used for a nursery growing trees" deleted March 20, 1947.

A boarding or rooming house designed for occupancy by more than 10 boarders or roomers.
A dormitory or fraternity.
A building used for a social club.
A service station or a commercial or service garage.
A funeral parlor or funeral home.
A radio broadcasting station.
A building in a drive-in theater, such as an enclosed projection room or a screen forming an enclosure for storage purposes, for rest rooms or for other purposes.
A bunkhouse for employees of a commercial, industrial or other concern.
A parish house.
A college or university laboratory, field house or class room building.
A building in a retail or wholesale lumber yard.
A repair shop, except a plant primarily engaged in reconditioning or rebuilding equipment or articles for resale.
A drycleaning or laundering establishment, whether wholesale or retail.
An office building, whether or not owned and occupied exclusively by a transportation, utility or industrial concern (except where situated on the immediate premises of a plant having a $15,000 allowance; see paragraph (c) below).
A publicly owned pier not used for steamship or railway purposes.
Other commercial piers and piers situated near and used in connection with structures entitled to a $1,000 allowance.
A store.
A hotel.
An arena.
An apartment house or other residential building designed for occupancy by more than 5 families.
A bank.
A restaurant.
A nightclub.
A theater.
A warehouse, including a warehouse in which products such as liquor, cheese or tobacco are kept to age, whether or not changes occur in the product during the aging process.
A frozen food locker plant.
A stadium.
A grandstand used for commercial or institutional purposes.
A church.
A hospital.
A school.
A college.
A publicly owned building used for public purposes.
A building used exclusively for charitable purposes.
A tailor's or dressmaker's establishment making, repairing or altering articles for individual customers.
Any other structure used for commercial or service purposes and not specifically covered by any other classification.

(3) The small job allowance under paragraph (b) of this supplement for a structure of any of the kinds listed below is $15,000 per job if the floor area of the structure is or will be 10,000 square feet or more. If the floor area of the structure is or will be less than 10,000 square feet, the small job allowance is $1,000 per job unless the list below indicates that the $15,000 allowance applies regardless of floor area.

NOTE: The allowance given in this paragraph does not apply to structures of the kinds listed specifically in paragraph (b) (4) below, which always have the small job allowance of $200 per job given in that paragraph, or to residential buildings, which always receive the applicable allowance given in paragraphs (b) (1) and (b) (2) above.

A factory, plant or other industrial building which is used for the manufacturing, processing or assembling of any goods or materials.
A building at a logging or a lumber camp or at a mine (including a mine tipple).

A commercial or industrial research laboratory or a pilot plant.
A printing or bookbinding plant or newspaper publishing establishment.
A plant engaged in the wholesale printing, developing and enlarging of photographs.
A plant engaged in mixing and bottling syrups or soft drinks.
An off-farm slaughterhouse, bakery, butcher shop or other off-farm establishment where edible food products for humans or animals are prepared for the market by pasteurizing, bottling, mixing, coloring, preserving, washing, salting, packaging or freezing (not including a frozen food locker plant).
A government (Federal, State or municipal) printing plant or other industrial or utility building.
A plant primarily engaged in reconditioning or rebuilding articles or equipment for resale.
A scrap dealer's plant, if it is primarily engaged in such processing operations as briquetting, pressing or baling light iron, cutting up heavy melting steel, breaking up cast iron, detinning cans or smelting nonferrous metals for the purpose of making the scrap available for further use.
A cotton compress warehouse.
A building, pier or dock used primarily for or in connection with the operation of a railroad, street railway, commercial airline, bus line or common or contract carrier by truck.
A building used primarily for a station or waiting room for a railroad, commercial airline, bus line or common carrier by truck (whether situated at an air field or railroad or elsewhere).
A roundhouse.
A garage or work shop used primarily for a bus company or a common or contract carrier by truck.
A railway or steamship pier or dock, or a pier or dock situated near and used in connection with any structure or plant having a $15,000 small job allowance (warehouses and other buildings on a pier are considered part of the pier and not as separate structures).
A building, pier or dock used for producing, refining or distributing oil, gas (including liquefied or bottled gas) or petroleum, except service stations and commercial or industrial garages.
A building, pier or dock, public or private, providing directly for electric, gas, sewerage, water, central steam heating or telephone or telegraph communication services.
An industrial or utility power house whether public or private.
An industrial or utility pumping station for pumping gas, water, or sewage.
A pumphouse or terminal facility on an oil or gas pipeline.
A telephone exchange.
A radio telephone or radio telegraph station used as an international point to point radio communication carrier.
A grain, coal or cement elevator. (The $15,000 small job allowance applies regardless of floor area.)
A single moving picture set. (The $15,000.00 small job allowance applies regardless of floor area.)

(4) The small job allowance under paragraph (b) of this supplement for a structure of the kinds listed below is $200 per job.

NOTE: "A billboard" deleted Mar. 20, 1947.

A private pier or bathhouse which is not situated near and used in connection with another structure.
A tourist cabin whether a single cabin or one of a group of separate cabins. A cabin is considered a separate cabin if it has independent outside walls even though the space between it and the next cabin is sheltered by a roof and is used as a garage. A management building used for operating the cabins is considered a commercial building under paragraph (b) (2) of this supplement.
A swimming pool.
A boardwalk.
A concrete surface or base for a drive-in theater, parking lot or tennis court.
A roller coaster or similar device of a kind ordinarily used in amusement parks.
A wall or fence built primarily of wood, brick, concrete, or concrete blocks.
Any other structure covered by the order and not coming within any other classification.

(5) The small job allowance under paragraph (b) of this supplement for a non-residential structure on a farm is $5,000 per job, if the farm on which the structure is or is to be situated has an area of 5 acres or more. However, the small job allowance for a non-residential structure on a farm is $1,000 per job if the farm on which the structure is or is to be situated has an area of less than 5 acres. A residential structure on a farm has the small job allowance applicable under paragraph (b) (1) or paragraph (b) (2) of this supplement, as the case may be. A bunkhouse on a farm for farm laborers is considered a non-residential structure for the purpose of determining the applicable small job allowance. A "farm" means a place used primarily for the purpose of raising crops, livestock, dairy products or poultry for the market. Chicken hatcheries, plants used to raise mushrooms or other food products, and greenhouses (except those on residential property) and farm or ranches for raising fur-bearing animals are considered farms. Buildings situated on a farm and used primarily to process the products of that farm and buildings situated on a farm and used primarily to process materials for use on that farm are considered non-residential farm structures under this paragraph.

(c) *Small job allowances for conversion from residential purposes.* Regardless of the small job allowance given under paragraph (b) of this supplement for a particular structure, the small job allowance applicable to a job consisting of conversion to non-residential purposes of any part (or all) of a building last used for residential purposes is $200.

(d) *Structures used for more than one purpose.* If a structure is used for more than one purpose and might, therefore, fall within more than one of the classes indicated above, the use to which the greatest part of the structure will be put (computed on the basis of the floor area where applicable) determines the allowance. For example, if a building has three apartments occupying three floors of the building and a store on the ground floor, it is primarily residential and falls under paragraph (b) (1) of this supplement. If a building is half residential and half commercial or industrial or half residential and half agricultural, it is considered primarily residential. When alterations are being made to a building, the applicable small job allowance is the allowance applicable to the building as a whole under paragraph (b) Except in cases covered by paragraph (c) the purpose for which the particular space being altered was or is to be used does not affect the amount of the allowance.

(e) *Subordinate structures.* Where a non-residential structure of any of the kinds listed in paragraph (b) (2) is situated, near and used in connection with, a structure having a $15,000 small job allowance under paragraph (b) (3), the same allowance applies to the subordinate structure if the floor area of the subordinate structure is or will be 10,000 square feet or more. This means that if an office building, warehouse or garage of this size is situated on the immediate premises of an industrial or utility structure having a $15,000 small job allowance and is used in connection with the operation of that structure, the office building, warehouse or garage also gets the $15,000 small job allowance. However, a "downtown" office building, even though used exclusively for one industrial or utility company, is always under paragraph (b) (2) regardless of its size, like other office buildings. All residential structures, however, always get the allowance applicable under paragraphs (b) (1) or (b) (2), and all structures specifically listed in paragraph (b) (4) always get the $200 small job allowance of that paragraph.

(f) *Separate jobs.* For the purpose of determining whether work is exempt from VHP–1 under this supplement, a related series of operations in a structure which are performed at or about the same time or as part of a single plan or program constitute a single job. No job which would ordinarily be done as a single piece of work may be sub-divided for the purpose of coming within the allowance given under this supplement. When a building or part of a building is being converted from one purpose to another all work incidental to and done in connection with the conversion must be considered as one job. So also if a building is being renovated, improved or modernized over an extended period all work done in connection with the modernization (other than the work done before the issuance of the order) must be considered as part of one job, even though separate contracts are let for different parts of the work. However, if related work on two or more separate structures is performed, the work is not considered one job but the work done in each structure must be considered separately under the rules stated above. For example, if two or more related structures are to be built and the cost of each does not exceed the small job allowance applicable to each structure under paragraph (b) of this supplement, each of these structures may be built without getting an authorization under VHP–1. See paragraph (f) of Supplement 2 to

VHP–1 for an explanation of what jobs are exempt from the order as having been started before it became effective.

(g) *How to figure cost.* For the purpose of determining whether a particular job is exempt from VHP–1 by this supplement, the "cost" of a job means the cost of the entire construction job as estimated at the time of beginning construction. (1) The cost of a job includes the following:

The cost or value of fixtures, mechanical equipment and materials incorporated in the structure, whether or not obtained without paying for them, except the items listed in paragraph (g) (1) below. (See Supplement 1 for definitions and illustrations of fixtures and mechanical equipment.)

The cost of paid labor engaged in the construction work, regardless of who pays for it, excluding, however, the cost of paid labor engaged in working on or installing fixtures, equipment or materials the cost of which need not be included in the cost of the job under paragraph (g) (2). If it is impracticable to allocate the labor specifically to exempt or non-exempt items, the cost of all paid labor may be divided between the work on the two different classes of items in proportion to the value of the two classes of items.

The amount paid for contractors' fees.

(2) The cost of a job does not include the following:

The cost or value of previously used fixtures, previously used mechanical equipment and previously used materials, when these have been severed from the same structure or another structure owned by the builder (the owner or occupant of the building) and are to be used without change of ownership.

The cost or value of materials used in repainting or repapering an existing structure or any unchanged part of a structure. However, this exception does not apply to painting a new structure or new parts of a structure which has been altered.

The cost or value of materials used in installing loose fill, blanket or batt insulation in existing buildings or in installing insulation on existing equipment or piping.

The cost or value of materials which were produced on the property of the owner or actual or proposed occupant of the structure, except where he is in business of producing these materials for sale (this exception does not include materials or products assembled by the builder from new or used materials not themselves excepted).

The value of unpaid labor and the cost of paid labor engaged in working on or installing fixtures, equipment or materials, the cost of which is exempt from the cost of the job.

The cost or value of machinery and equipment other than mechanical equipment.

Architect's and engineers' fees.

The cost of site preparation and other preparatory work which does not constitute beginning construction (Supplement 2 to VHP–1 contains illustrations of work which does not constitute beginning construction and the cost of which is not included in the cost of a job).

Issued this 20th day of March 1947.

CIVILIAN PRODUCTION ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 47–2743; Filed, Mar. 20, 1947; 11:32 a. m.]

Chapter XXIII—War Assets Administration

[Reg. 23, Amdt. 1]

PART 8323—DISPOSAL OF ELECTRONICS AND COMMUNICATIONS EQUIPMENT

War Assets Administration Regulation 23, December 16, 1946, entitled "Disposal of Electronics and Communications Equipment" (11 F. R. 14490) is hereby amended by changing § 8323.1 (b) (1) to read as follows:

(1) "Electronic property" means mobile and stationary personal property peculiar to the science of electronics including wired or wireless communications. It includes, but is not limited to, radio-broadcast receiving and transmitting equipment, other than when installed in or attached to a ship or an aircraft, as complete units or the respective components and parts thereof; telephone and telegraph equipment, as complete units or the respective components or parts thereof; electronic detection devices; electronic tubes; electronic equipment such as condensers, resistors, indicators, mounting components, and converters. It also includes those instruments and devices for testing radio and radar equipment, as well as such wire and cable as is used in communications systems.

(Surplus Property Act of 1944, as amended (58 Stat. 765, as amended; 50 U. S. C. App. Sup. 1611); Pub. Law 181, 79th Cong. (59 Stat. 533; 50 U. S. C. App. Sup. 1614a, 1614b), and E. O. 9689 (11 F. R. 1265)

This amendment shall become effective March 21, 1947.

ROBERT M. LITTLEJOHN,
Administrator.

MARCH 18, 1947.

[F. R. Doc. 47–2714; Filed, Mar. 20, 1947; 10:39 a. m.]

TITLE 39—POSTAL SERVICE

Chapter I—Post Office Department

Subchapter B—Regulations

PART 21—INTERNATIONAL POSTAL SERVICE

SERVICE TO FOREIGN COUNTRIES; ALPHABETICAL LIST

The regulations under the country "Japan" (39 CFR, Part 21), are amended to read as follows:

JAPAN

(Including Islands of Honshu, Kyushu, Shikoku and Hokkaido.)

Regular mails. Service is limited to letters and post cards. See Table No. 1, § 21.116 (39 CFR, Part 21), for postage rates, weight limits, and dimensions.

Indemnity. No provision. Registry service not available.

Special delivery. No service.

Air mail service. No service.

Observations. Communications are restricted to messages of a personal or family nature written in English, Chinese, Japanese, French, Korean, Portuguese, Russian or Spanish. They should be addressed in English, but it will be permissible for the address to be shown also in any of the other languages mentioned, provided those addressed in the Chinese, Japanese, Korean, or Russian languages bear an interline translation in English of the names of the post office, island, and country of destination.

Parcel post. (Japan) See "Observations" below concerning restrictions.

Pounds:	*Rate*	Pounds:	*Rate*
1	$0.14	7	$0.98
2	.23	8	1.12
3	.42	9	1.26
4	.56	10	1.40
5	.70	11	1.54
6	.84		

Weight limit: 11 pounds.
Customs declarations: 1 Form 2363.
Dispatch note: No.
Parcel-post sticker: 1 Form 2922.
Sealing: Optional.
Group shipments: No.
Registration: No.
Insurance: No.
C. O. D.. No.
Exchange offices: San Francisco, Honolulu, Guam

Dimensions. Greatest combined length and girth, 6 feet. Greatest length, 3½ feet, except that parcels may measure up to 4 feet in length, on condition that parcels over 42 and not over 44 inches in length do not exceed 24 inches in girth, parcels over 44 and not over 46 inches in length do not exceed 20 inches in girth, and parcels over 46 inches and up to 4 feet in length do not exceed 16 inches in girth.

Observations. Parcel post service is limited to gift parcels only.

Only one parcel per week may be sent by or on behalf of the same sender to or for the same addressee.

The contents of gift parcels are limited to essential relief items such as nonperishable foods, clothing, soap, and mailable medicines.

The parcels and relative customs declaration must be conspicuously marked "Gift Parcel" by the senders, who must itemize the contents and value on the customs declaration.

Parcels which are undeliverable will not be returned to senders but will be turned over to authorized Japanese relief agencies.

See Regular Mail "Observations" concerning addressing.

(R. S. 161, 396, sec. 304, 309, 42 Stat. 24, 25, 5 U. S. C. 22, 369)

[SEAL] J. M. DONALDSON,
Acting Postmaster General.

[F. R. Doc. 47–2634; Filed, Mar. 20, 1947; 8:46 a. m.]

TITLE 34—NAVY

Chapter I—Department of the Navy

PART 26—ORGANIZATION AND FUNCTIONS OF THE NAVAL ESTABLISHMENT

RULE REGARDING FINAL OPINIONS AND ORDERS

The regulations relating to the organization and functions of the naval establishment (11 F. R. 177A–178) are amended as follows:

In the last sentence of § 26.19 (b) after the word "controversy," change the colon to a period and delete the remainder of the sentence.

(Secs. 3, 12, Pub. Law 404, 79th Cong., 60 Stat. 237, 244)

JAMES FORRESTAL,
Secretary of the Navy.

[F. R. Doc. 47–2553; Filed, Mar. 20, 1947; 8:47 a. m.]

TITLE 46—SHIPPING

Chapter I—Coast Guard: Inspection and Navigation

[CGFR-47-10]

Subchapter B—Merchant Marine Officers and Seamen

PART 10—LICENSING OF DECK AND ENGINEER OFFICERS AND MOTORBOAT OPERATORS AND REGISTRATION OF STAFF OFFICERS

Correction

In Federal Register Document 47-2103, appearing at page 1549 of the issue for Friday, March 7, 1947, the following changes should be made:

1. The subpart number in the center headnote in the first column on page 1551 should read "Subpart 10.02"

2. The third line of § 10.02-12 should read: "vessels, regardless of length or tonnage", and in the fourteenth line the word "water" should read "waters"

3. In § 10.02-23 the word "to" in the twelfth line should read "of"

4. In the first line of § 10.05-27 (a) (4) the word "of" should read "or"

5. In the last line of § 10.05-31 (a) (4) the word "vessel" should read "vessels"

6. In Table 10.05-45 (b) the word "meridlan" in item 2 should read "meridian" in item 9 "Mercador" should read "Mercator" and in item 10 "Mecator" should read "Mercator"

7. In the last line of paragraph (a) of § 10.10-3 "applicant" should read "applicants"

8. In § 10.10-21 (a) the word "vessel" in the next to the last line of (1) should read "vessels"

9. In the fifth line of § 10.15-21 "renewal" should read "renewed"

10. The word "Office" in the sixth line of paragraph (b) of § 10.20-7 should read "Officer"

11. In the fourth line of § 10.25-7 (f) "present" should read "presents"

12. In § 12.02-13 (c) (2) the seventh line of subdivision (i) should read "zens or subjects of any nation other than Germany"

13. In the fourth line of § 12.05-1 the word "seaman" should read "seamen"

14. In § 12.05-9 (b) (4) "services" appearing in the next to the last line, should read "service"

15. The ninth line of § 12.10-1 should read "collector or deputy collector of customs,"

16. In the ninth line of § 12.15-11 the word "as" should read "an"

17. The word "Applicants", appearing at the beginning of § 12.20-3 (a) and § 12.20-5, should read "Applicant"

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

PART 162—LIST OF ORDERS CREATING AND MODIFYING GRAZING DISTRICTS

IDAHO AND COLORADO

CROSS REFERENCE: For orders affecting the tabulation contained in § 162.1, see F. R. Docs. 47-2654 and 47-2656 under Department of the Interior, Bureau of Land Management, in the Notices section, *infra*, relating to Idaho Grazing District No. 5 and Colorado Grazing District No. 2, respectively.

PROPOSED RULE MAKING

TREASURY DEPARTMENT

Bureau of Internal Revenue

[26 CFR, Parts 402, 403]

EMPLOYMENT TAX REGULATIONS TO CONFORM TO SOCIAL SECURITY ACT AMENDMENTS OF 1946

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form in the appendix below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in sections 1429 and 1609 of the Internal Revenue Code (53 Stat. 178, 188; 26 U. S. C. 1429, 1609) and sections 101, 102, 302, 303, 304, 305, 412, 413, and 416 (b) of the Social Security Act Amendments of 1946 (Pub. Law 719, 79th Cong., 60 Stat. 978) approved August 10, 1946.

In order to conform Regulations 106 (26 CFR Part 402) relating to the employees' tax and the employers' tax under the Federal Insurance Contributions Act (Subchapter A, Chapter 9, Internal Revenue Code) to sections 101, 102, 412 (a), and 413 of the Social Security Act Amendments of 1946 (Pub. Law 719, 79th Cong., 60 Stat. 978) approved August 10, 1946, and Regulations 107 (26 CFR Part 403) relating to the excise tax on employers under the Federal Unemployment Tax Act (Subchapter C, Chapter 9, Internal Revenue Code) to sections 302 to 305, inclusive, 412 (b) and 416 (b) of such Social Security Act Amendments of 1946, such regulations are amended as follows:

PARAGRAPH 1. Immediately preceding the caption "Section 3797 (a) and (b) of the Internal Revenue Code" as set forth preceding § 402.201, the following is inserted:

SECTION 412 (a) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1426 (a) (1) of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1426 (a) (1)) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid, prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1936 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

PAR. 2. Section 402.201 is amended by inserting after paragraph (o) the following new paragraph:

(p) "Social Security Act Amendments of 1946" means the act approved August 10, 1946 (Pub. Law 719, 79th Cong., 60 Stat. 978).

PAR. 3. Immediately preceding § 402.227 the following is inserted:

SECTION 412 (a) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1426 (a) (1) of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1426 (a) (1)) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid, prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1936 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

PAR. 4. Section 402.227 (a) is amended by striking out the period at the end of the first sentence thereof and inserting in lieu thereof a comma and the following: "and as further amended by section 412 (a) of the Social Security Act Amendments of 1946."

PAR. 5. Section 402.228 (a) is amended as follows:

(A) By striking out the first three sentences of such section and inserting in lieu thereof the following:

(1) *In general.* Section 1426 (a) (1) of the act provides an annual $3,000 limitation on the amount of remuneration that may constitute wages, by excepting from the term "wages" remuneration paid after $3,000 has been paid. Under such section as amended by section 412 (a) of the Social Security Act Amendments of 1946, the amount first to be included in wages, after which the exception operates, is measured in two ways, depending on whether the remuneration is paid before 1947 or is paid after 1946. In the case of remunera-

tion paid before 1947, the amount first to be included in wages is remuneration paid up to and including $3,000 for employment performed by an employee for his employer during each calendar year regardless of when paid (before 1947) and additional amounts for employment performed in such calendar year by such employee for such employer are excluded regardless of when paid (before 1947) In the case of remuneration paid after 1946, the amount first to be included in wages in each calendar year is remuneration up to and including $3,000 paid in the calendar year by an employer to an employee for employment performed at any time after December 31, 1936; and additional amounts paid in such calendar year by such employer to such employee are excluded regardless of when earned. In general, the change is from an "earned within the calendar year basis" to a "paid within the calendar year basis." For a more complete explanation of the limitation, see subparagraphs (2) and (3) of this paragraph.

(2) *Remuneration paid before 1947.* This subparagraph (ending with Example 3) applies only with respect to remuneration paid before January 1, 1947.

The term "wages" does not include that part of the remuneration paid before January 1, 1947, by an employer to an employee for employment performed for him during any calendar year which exceeds the first $3,000 paid by such employer to such employee for employment performed during such calendar year.

In the case of remuneration paid before 1947, the $3,000 limitation applies only if the remuneration received by an employee from the same employer for employment during any one calendar year exceeds $3,000. The limitation in such case relates to remuneration for employment during any one calendar year and not to the amount of remuneration (irrespective of the year of employment) which is paid or received in any one calendar year.

(B) By inserting in the parenthetical matter in the third sentence of Example 1, immediately after the word "received" the following: "before January 1, 1947,"

(C) By striking out the clause, immediately following Example 1, "If the employee has more than one employer during a calendar year," and inserting in lieu thereof the following: "In the case of remuneration paid before 1947, if the employee has more than one employer during a calendar year,"

(D) By inserting at the beginning of the first and fifth sentences of Example 2 the following: "During 1940"

(E) By inserting immediately following the word "and" where it last appears in the first sentence of Example 3, the following: "during such year",

(F) By inserting immediately following Example 3 the following new subparagraph:

(3) *Remuneration paid after 1946.* This subparagraph applies only with remuneration paid after December 31, 1946. The term "wages" does not include that part of the remuneration paid within any calendar year beginning after December 31, 1946, by an employer to an employee which exceeds the first $3,000 paid within such calendar year by such employer to such employee for employment performed for him at any time after December 31, 1936.

In the case of remuneration paid after 1946, the $3,000 limitation applies only if the remuneration received during any one calendar year by an employee from the same employer for employment performed after 1936 exceeds $3,000. The limitation in such case relates to the amount of remuneration received during any one calendar year for employment after 1936 and not to the amount of remuneration for employment performed in any one calendar year.

Example 1. Employee G, in 1947, receives $2,500 from employer H on account of $3,000 due him for employment performed in 1947. In 1948 G receives from employer H the balance of $500 due him for employment performed in the prior year (1947), and thereafter in 1948 also receives $3,000 for employment performed in 1948 for employer H. The $2,500 received in 1947 is subject to tax in 1947. The balance of $500 received in 1948 for employment during 1947 is subject to tax in 1948, as is also the first $2,500 paid of the $3,000 for employment during 1948 (this $500 for 1947 employment added to the first $2,500 paid for 1948 employment constitutes the maximum wages which could be received by G in 1948 from any one employer). The final $500 received by G from H in 1948 is not included as wages and is not subject to the tax.

Example 2. Employee I, in 1946, receives $3,000 from employer J on account of $6,000 due him for employment performed in 1946. In 1947, before receiving any remuneration for employment performed in 1947, employee I receives the balance of $3,000 due him from J on account of employment performed in 1946. The $3,000 received in 1946 constitutes wages in 1946 and is subject to the tax, in accordance with the provisions set forth in subparagraph (2) of this paragraph. The balance of $3,000 received in 1947 on account of employment in 1946 constitutes wages and is subject to the tax in 1947, in accordance with the provisions set forth in this subparagraph. The $3,000 received in 1947 for 1946 employment constitutes the maximum wages which could be received by I from J in 1947. Any further remuneration received in 1947 by employee I for services performed for J is not included as wages and is not subject to the tax, whether for services performed before, during, or after 1947. (Assuming the same amounts of remuneration and times of payment, the same result would be reached if employee I had left the employ of J and performed no further services for J after 1946.)

If during a calendar year (after 1946) the employee receives remuneration from more than one employer, the limitation of wages to the first $3,000 of remuneration received applies, not to the aggregate remuneration received from all employers with respect to employment performed after 1936, but instead to the remuneration received during such calendar year from each employer with respect to employment performed after 1936. In such case the first $3,000 received during the calendar year from each employer constitutes wages and is subject to the tax, even though, under section 1401 (d) of the act, the employee may be entitled to a refund of any amount of employees' tax deducted from his wages which exceeds the employees' tax with respect to the first $3,000 of wages received during the calendar year from all employers. (In this connection and in connection with the two examples immediately following, see § 402.705, relating to special refunds of employees' tax on wages over $3,000.)

Example 3. During 1947 employee K receives from employer L a salary of $600 a month for employment performed for L during the first seven months of 1947, or a total remuneration of $4,200. At the end of the fifth month K has received $3,000 from employer L, and only that part of his total remuneration from L constitutes wages subject to the tax. The $600 received by employee K from employer L in the sixth month, and the like amount received in the seventh month, are not included as wages and are not subject to the tax. At the end of the seventh month K leaves the employ of L and enters the employ of M. K receives remuneration of $600 a month from employer M in each of the remaining five months of 1947, or total remuneration of $3,000 from employer M. The entire $3,000 received by K from employer M constitutes wages and is subject to the tax. Thus, the first $3,000 received from employer L and the entire $3,000 received from employer M constitute wages.

Example 4. During the calendar year 1947 N is simultaneously an officer (an employee) of the O Corporation, the P Corporation, and the Q Corporation and during such year receives a salary of $3,000 from each corporation. Each $3,000 received by N from each of the corporations O, P, and Q (whether or not such corporations are related) constitutes wages and is subject to the tax.

PAR. 6. Immediately preceding § 402.301 the following is inserted:

SECTION 101 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Clauses (1) and (2) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400), as amended, are amended to read as follows:

(1) With respect to wages received during the calendar years 1939 to 1947, both inclusive, the rate shall be 1 per centum.

(2) With respect to wages received during the calendar year 1948, the rate shall be 2½ per centum.

PAR. 7. Section 402.302, as amended by Treasury Decision 5487, approved December 27, 1945, is further amended to read as follows:

§ 402.302 *Rates and computation of employees' tax.* The rates of employees' tax applicable for the respective calendar years are as follows:

	Percent
For the calendar years 1940 to 1947, inclusive	1
For the calendar year 1948	2½
For the calendar year 1949 and subsequent calendar years	3

The employees' tax is computed by applying to the wages received by the employee the rate in effect at the time such wages are received.

Example. During 1947 A is an employee of B and is engaged in the performance of services which constitute employment (see § 402.203). In the following year, 1948, A receives from B $1,000 as remuneration for services performed by A in the preceding year. The tax is payable at the 2½ percent rate in effect for the calendar year 1948 (the year in which the wages are received) and not at the 1 percent rate which is in effect for the calendar year 1947 (the year in which the services were performed).

PAR. 8. Immediately preceding § 402.401 the following is inserted:

SECTION 102 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Clauses (1) and (2) of section 1410 of such act (Internal Revenue Code, sec. 1410), as amended, are amended to read as follows:

(1) With respect to wages paid during the calendar years 1939 to 1947, both inclusive, the rate shall be 1 per centum.

(2) With respect to wages paid during the calendar year 1948, the rate shall be 2½ per centum.

PAR. 9. Section 402.402, as amended by Treasury Decision 5487, is further amended to read as follows:

§ 402.402. *Rates and computation of employers' tax.* The rates of employers' tax applicable for the respective calendar years are as follows:

	Percent
For the calendar years 1940 to 1947, both inclusive	1
For the calendar year 1948	2½
For the calendar year 1949 and subsequent calendar years	3

The employers' tax is computed by applying to the wages paid by the employer the rate in effect at the time such wages are paid.

PAR. 10. Immediately preceding § 402.705, the following is inserted:

SECTION 413 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1401 (d) of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1401 (d)) is amended to read as follows:

(d) *Special refunds.* (1) *Wages received before 1947.* If by reason of an employee rendering service for more than one employer during any calendar year after the calendar year 1939, the wages of the employee with respect to employment during such year exceed $3,000, the employee shall be entitled to a refund of any amount of tax, with respect to such wages, imposed by section 1400, deducted from such wages and paid to the collector, which exceeds the tax with respect to the first $3,000 of such wages received. Refund under this section may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax; except that no such refund shall be made unless (A) the employee makes a claim, establishing his right thereto, after the calendar year in which the employment was performed with respect to which refund of tax is claimed; and (B) such claim is made within two years after the calendar year in which the wages are received with respect to which refund of tax is claimed. No interest shall be allowed or paid with respect to any such refund. No refund shall be made under this paragraph with respect to wages received after December 31, 1946.

(2) *Wages received after 1946.* If by reason of an employee receiving wages from more than one employer during any calendar year after the calendar year 1946, the wages received by him during such year exceed $3,000, the employee shall be entitled to a refund of any amount of tax, with respect to such wages, imposed by section 1400 and deducted from the employee's wages (whether or not paid to the collector), which exceeds the tax with respect to the first $3,000 of such wages received. Refund under this section may be made in accordance with the provisions of law applicable in the case of erroneous or illegal collection of the tax; except that no such refund shall be made unless (A) the employee makes a claim, establishing his right thereto, after the calendar year in which the wages were received with respect to which refund of tax is claimed, and (B) such claim is made within two years after the calendar year in which such wages were received. No interest shall be allowed or paid with respect to any such refund.

PAR. 11. Section 402.705, as amended by Treasury Decision 5487, is further amended as follows:

(A) By striking out the first sentence of the first paragraph and inserting in lieu thereof the following:

(a) *In general.* If an employee receives wages from more than one employer, his aggregate wages from all employers may exceed the annual $3,000 limitation on wages from a single employer provided by section 1426 (a) (1) of the act. (See § 402.228 (a) relating to the $3,000 limitation.) Section 1401 (d) of the act provides in certain cases for refund to an employee of a portion of the employees' tax in event of such an excess. By reason of the amendment of such section by section 413 of the Social Security Act Amendments of 1946, the conditions and limitations upon the refunds differ in certain respects, depending upon whether the tax, refund of which is claimed, is imposed with respect to wages received before 1947 or with respect to wages received after 1946.

(b) *Wages received before 1947* This paragraph relates only to refunds, under section 1401 (d) (1) of the act, of employees' tax with respect to wages received before January 1, 1947. If, prior to 1947, an employee receives wages in excess of $3,000 from two or more employers for services performed during the calendar year 1940 or any subsequent calendar year, the employee may file a claim for refund of the amount, if any, by which the employees' tax deducted and paid to a collector with respect to such wages exceeds the employees' tax with respect to the first $3,000 of such wages.

(B) By striking out the words "Each claim" at the beginning of the third sentence of the first paragraph and inserting in lieu thereof "Each such claim"

(C) By inserting in the clause numbered (4) in the fourth sentence of the first paragraph, immediately after the word "year" where it first appears, the words "prior to 1947"

(D) By striking the word "section" wherever appearing therein from the last two sentences of the first paragraph, and inserting, in lieu thereof "paragraph"

(E) By striking out the last paragraph and inserting in lieu thereof the following:

Example 1. Employee A in the calendar year 1946 receives taxable wages in the amount of $2,000 from each of his employers, B, C, and D, for services performed during such year, or a total of $6,000. Employees' tax is deducted from A's wages and paid to the collector, in the amount of $20 by B and $20 by C, or a total of $40. Employer D pays employees' tax in the amount of $20 to the collector without deducting such tax from A's wages. The employees' tax with respect to the first $3,000 of such wages is $30. A may file a claim for refund of $10.

Example 2. Employee E in the calendar year 1946 performs employment for employers F and G, for which E is entitled to remuneration of $3,000 from each employer, or a total of $6,000. On account of such employment E in 1946 receives wages in the amount of $3,000 from F and $2,000 from G; and on January 1, 1947, E receives the remaining $1,000 of wages from G. Employees' tax was deducted and paid to the collector as follows: in 1946, by employer F $30, and by employer G, $20; and in 1947, by employer G, $10. Thus E, prior to January 1, 1947, received $5,000 in wages for services performed during the calendar year 1946, with respect to which wages $50 of employees' tax was deducted and paid to the collector. The amount of employees' tax with respect to the first $3,000 of such wages is $30. E may file a claim for refund of $20. (The $1,000 of wages received on January 1, 1947, and $10 of employees' tax with respect thereto, have no bearing on this claim because the wages were received after December 31, 1946; but if in 1947 E receives wages from one or more employers in addition to employer G, and the total wages received in such year from all employers exceeds $3,000, E may be entitled to another special refund of employees' tax. The determination in such case would include consideration of the $1,000 wages received on January 1, 1947, and the $10 of employees' tax with respect thereto, and such determination would be made under section 1401 (d) (2) of the act, which is dealt with in paragraph (c) of this section.)

(c) *Wages received after 1946.* This paragraph relates only to refunds, under section 1401 (d) (2) of the act, of employees' tax with respect to wages received after December 31, 1946. If, during any calendar year beginning after December 31, 1946, an employee receives wages in excess of $3,000 from two or more employers, the employee may file a claim for refund of the amount, if any, by which the employees' tax imposed with respect to such wages and deducted therefrom exceeds the employees' tax with respect to the first $3,000 of such wages. (See §§ 402.227 and 402.228, relating to wages.) Each such claim shall be made with respect to wages received within one calendar year (regardless of the year or years after 1936 during which the services are performed for which such wages are received) The employee shall submit with the claim, as a part thereof, a statement setting forth the following information, with respect to each employer from whom he received wages during the calendar year: (1) The name and address of such employer, (2) the account number of the employee and the employee's name as reported by the employer on his returns, (3) the amount of wages received during the calendar year to which the claim relates, (4) the amount of employees' tax, if any, deducted from such wages, and (5) the amount of such tax, if any, which has been refunded or otherwise returned to the employee. Other information may be required, but should be submitted only upon the receipt of a specific request therefor. The employee's claim shall be made on Form 843, in accordance with these regulations and the instructions relating to such form, and shall be filed with the collector for the district in which the employee resides. No interest will be allowed or paid by the Government on the amount of any refund to which this paragraph relates. No refund to which this paragraph relates will be made un-

less (i) the employee files a claim, establishing his right thereto, after the calendar year in which the wages are received with respect to which refund of tax is claimed, and (ii) such claim is filed within two years after the calendar year in which such wages are received.

Example 1. Employee H in the calendar year 1947 receives taxable wages in the amount of $2,000 from each of his employers I, J, and K, for services performed during such year (or at any time after December 31, 1936), or a total of $6,000. Employees' tax is deducted from H's wages, in the amount of $20 by I and $20 by J, or a total of $40. Employer K pays employees' tax in the amount of $20 to the collector without deducting such tax from H's wages. The employees' tax with respect to the first $3,000 of such wages is $30. H may file a claim for refund of $10.

Example 2. Employee L in the calendar year 1947 performs employment for employers M and N, for which L is entitled to remuneration of $3,000 from each employer, or a total of $6,000. On account of such employment L in 1946 received an advance payment of $1,000 in wages from M; and in 1947 receives wages in the amount of $2,000 from M, and $3,000 from N. Employees' tax was deducted as follows: in 1946, $10 by employer M; and in 1947, $20 by employer M, and $30 by employer N. Thus L in the calendar year 1947 received $5,000 in wages, from which $50 of employees' tax was deducted. The amount of employees' tax with respect to the first $3,000 of such wages received in 1947 is $30. L may file a claim for refund of $20. (The $1,000 advance of wages received in 1946 from M, and $10 of employees' tax with respect thereto, have no bearing on this claim, because the wages were not received in 1947; and such amounts could not form the basis for a refund unless L prior to 1947 received from M and at least one more employer advance wages totalling more than $3,000 for employment to be performed during 1947, in which case L's right to refund would be determined under section 1401 (d) (1) of the act, which is dealt with in paragraph (b) of this section.)

PAR. 12. Immediately preceding the caption "Section 3797 (a) and (b) of the Internal Revenue Code" as set forth preceding § 403.201, the following is inserted:

SECTION 412 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (b) (1) of the Federal Unemployment Tax Act (Internal Revenue Code, sec. 1607 (b) (1)) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid after December 31, 1939, and prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1938 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means any service performed prior to January 1 1940, which was employment as defined in this section prior to such date, and any service, of whatever nature, performed after December 31, 1939, within the United States by an employee for the person employing him, irrespective of the citizenship or residence of either, except—

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed; and any service, of whatever nature, performed after June 30, 1946, by an employee for the person employing him, irrespective of the citizenship or residence of either, (A) within the United States, or (B) on or in connection with an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, if the employee is employed on and in connection with such vessel when outside the United States, except—.

SECTION 303 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (c) (4) of the Internal Revenue Code, as amended, is amended, effective July 1, 1946, to read as follows:

(4) Service performed on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States;

SECTION 304 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

(a) Section 1607 (c) (15) of such Code is amended by striking out "or" at the end thereof.

(b) Section 1607 (c) (16) of such Code is amended by striking out the period and inserting in lieu thereof the following: "; or"

(c) Section 1607 (c) of such Code is further amended by adding after paragraph (16) a new paragraph to read as follows:

(17) Service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except (A) service performed in connection with the catching or taking of salmon or halibut, for commercial purposes, and (B) service performed on or in connection with a vessel of more than ten net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States).

(d) The amendments made by this section shall take effect July 1, 1946.

SECTION 305 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 of such Code, as amended, is further amended, effective July 1, 1946, by adding after subsection (m) a new subsection to read as follows:

(n) *American vessel.* The term "American vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

SECTION 416 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

The last sentence of subsection (f) of section 1607 of the Federal Unemployment Tax Act, as amended, is amended by striking out the period at the end thereof and inserting in lieu thereof the following: "*Provided*, That an amount equal to the amount of employee payments into the unemployment fund of a State may be used in the payment of cash benefits to individuals with respect to this disability, exclusive of expenses of administration."

PAR. 13. Section 403.201 is amended by inserting after paragraph (m) the following new paragraph:

(n) "Social Security Act Amendments of 1946" means the act approved August 10, 1946 (Pub. Law 719, 79th Cong., 60 Stat. 978).

PAR. 14. Immediately preceding the caption "Section 1607 (c) of the Federal Unemployment Tax Act, as enacted February 10, 1939" as set forth preceding § 403.202, the following is inserted:

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means any service performed prior to January 1, 1940, which was employment as defined in this section prior to such date * * *

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed * * *

PAR. 15. Section 403.202, as amended by Treasury Decision 5519, approved June 14, 1946, is amended by striking out the first three sentences thereof and inserting in lieu thereof the following: "Under the provisions of section 1607 (c), of the Federal Unemployment Tax Act, as amended, effective July 1, 1946, by section 302 of the Social Security Act Amendments of 1946, services performed prior to July 1, 1946, constitute employment if they were employment as defined in section 1607 (c) as in effect at the time the service was performed. The provision in effect prior to January 1, 1940, and therefore applicable to services performed prior to such date, is section 1607 (c) of the Federal Unemployment Tax Act as originally enacted February 10, 1939, as modified by section 13 (a) of the Railroad Unemployment Insurance Act. Thus, services performed prior to January 1, 1940, within the United States by an employee for the person employing him, constitute employment within the meaning of the Federal Unemployment Tax Act in force on and after January 1, 1940, unless the services are excepted by section 1607 (c) as originally enacted, as modified by such action 13 (a) "

PAR. 16. Immediately preceding § 403.-203 the following is inserted:

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means * * * any service, of whatever nature, performed after December 31, 1939,

within the United States by an employee for the person employing him, irrespective of the citizenship or residence of either, except—

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed; and any service, of whatever nature, performed after June 30, 1946, by an employee for the person employing him, irrespective of the citizenship or residence of either, (A) within the United States, or (B) on or in connection with an American vessel under a contract of service which is entered into within the United States or during the performance of which the vessel touches at a port in the United States, if the employee is employed on and in connection with such vessel when outside the United States, except—

SECTION 305 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 of such Code, as amended, is further amended, effective July 1, 1946, by adding after subsection (m) a new subsection to read as follows:

(n) *American vessel.* The term "American vessel" means any vessel documented or numbered under the laws of the United States; and includes any vessel which is neither documented or numbered under the laws of the United States nor documented under the laws of any foreign country, if its crew is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State.

PAR. 17. Section 403.203, as amended by Treasury Decision 5519, is amended to read as follows:

§ 403.203 *Employment after December 31, 1939*—(a) *In general.* Whether services performed on or after January 1, 1940, constitute employment is determined under section 1607 (c) of the act, that is, section 1607 (c) as amended, effective January 1, 1940, by section 614 of the Social Security Act Amendments of 1939, and as amended, effective January 1, 1946, by section 4 (d) of the International Organizations Immunities Act, and as further amended, effective July 1, 1946, by sections 302, 303, and 304 of the Social Security Act Amendments of 1946. This section and all sections of this Subpart B which follow (except §§ 403.227 and 403.228, relating to wages) apply with respect only to services performed after December 31, 1939. Such sections apply with respect to services performed at any time after such date, except those provisions thereof in which a different period of application is expressly stated. (For provisions relating to the circumstances under which services which do not constitute employment are nevertheless deemed to be employment, and relating to the circumstances under which services which constitute employment are nevertheless deemed not to be employment, see § 403.207. For provisions relating to the circumstances under which certain services with respect to which the collection of tax is prohibited are deemed not to be included within the term "employment" as used in these regulations, see § 403.206. For provisions relating to services performed prior to January 1, 1940, see § 403.202.)

(b) *Services performed within the United States.* Services performed on or after January 1, 1940, within the United States, that is, within any of the several States, the District of Columbia, or the Territory of Alaska or Hawaii, by an employee for the person employing him, unless specifically excepted by section 1607 (c) of the act, constitute employment within the meaning of the act. Services performed outside the United States, that is, outside the several States, the District of Columbia, and the Territories of Alaska and Hawaii (except certain services performed after June 30, 1946, on or in connection with an American vessel—see paragraph (c) of this section) do not constitute employment.

With respect to services performed within the United States, the place where the contract of service is entered into and the citizenship or residence of the employee or of the person employing him are immaterial. Thus, the employee and the person employing him may be citizens and residents of a foreign country and the contract of service may be entered into in a foreign country, and yet, if the employee under such contract actually performs services within the United States, there may be to that extent employment within the meaning of the act.

(c) *Services performed outside the United States.* Services performed on or after July 1, 1946, by an employee for the person employing him "on or in connection with" an American vessel outside the United States constitute employment: *Provided,*

(1) The employee is also employed "on and in connection with" such vessel when outside the United States; and

(2) The services are performed under a contract of service, between the employee and the person employing him, which is entered into within the United States, or during the performance of which the vessel touches at a port within the United States; and

(3) The services are not excepted under section 1607 (c) of the act. (See particularly § 403.226b of these regulations, relating to fishing.)

An employee performs services on and in connection with the vessel if he performs services on the vessel which are also in connection with the vessel. Services performed on the vessel as officers or members of the crew, or as employees of concessionaires, of the vessel, for example, are performed under such circumstances, since such services are also connected with the vessel. Services may be performed on the vessel, however, which have no connection with it, as in the case of services performed by an employee while on the vessel merely as a passenger in the general sense. For example, the services of a buyer in the employ of a department store while he is a passenger on a vessel are not in connection with the vessel.

If services are performed by an employee "on and in connection with" an American vessel when outside the United States and conditions subparagraphs (2) and (3) of this paragraph are met, then the services of that employee performed on or in connection with the vessel constitute employment. The expression "on or in connection with" refers not only to services performed on the vessel but also to services connected with the vessel which are not actually performed on it (for example, shore services performed as officers or members of the crew, or as employees of concessionaires, of the vessel)

Services performed by a member of the crew or other employee whose contract of service is not entered into within the United States, and during the performance of which the vessel does not touch at a port within the United States, do not constitute employment, notwithstanding similar services performed by others on or in connection with the vessel may constitute employment.

The word "vessel" includes every description of watercraft, or other contrivance, used as a means of transportation on water. It does not include any type of aircraft.

The term "American vessel" means any vessel which is documented (that is, registered, enrolled, or licensed) or numbered in conformity with the laws of the United States. It also includes any vessel which is neither documented nor numbered under the laws of the United States, nor documented under the laws of any foreign country, if the crew of such vessel is employed solely by one or more citizens or residents of the United States or corporations organized under the laws of the United States or of any State (including the District of Columbia or the Territory of Alaska or Hawaii)

With respect to services performed outside the United States, the citizenship or residence of the employee is immaterial, and the citizenship or residence of the person employing him is material only in case it has a bearing in determining whether a vessel is an American vessel.

(d) *Services performed for Bonneville Power Administrator* Notwithstanding any other provision of these regulations, such services as constitute employment under section 1607 (m) of the act shall constitute employment within the meaning of the act and of these regulations (including § 403.205, relating to who are employers) Section 1607 (m) of the act relates to services performed after December 31, 1945, by a laborer, mechanic, or workman, in connection with construction work or the operation and maintenance of electrical facilities, as an employee of the United States employed through the Bonneville Power Administrator.

PAR. 18. Immediately preceding the caption "Section 5 (b) of the International Organizations Immunities Act", as inserted by Treasury Decision 5519 preceding § 403.206, the following is inserted:

SECTION 302 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

That part of section 1607 (c) of the Internal Revenue Code, as amended, which reads as follows:

(c) *Employment.* The term "employment" means * * * any service, of whatever nature, performed after December 31, 1939, within

the United States by an employee for the person employing him * * * except—

is amended, effective July 1, 1946, to read as follows:

(c) *Employment.* The term "employment" means any service performed prior to July 1, 1946, which was employment as defined in this section as in effect at the time the service was performed; and any service, of whatever nature, performed after June 30, 1946, by an employee for the person employing him * * * except—

PAR. 19. Section 403.206, as amended by Treasury Decision 5519, is further amended as follows:

(A) By striking out the period at the end of the first sentence and inserting in lieu thereof a comma and the following: "and as further amended, effective July 1, 1946, by sections 302, 303, and 304 of the Social Security Act Amendments of 1946."

(B) By striking out the following sentences where they appear: "This section, § 403.207 (relating to included and excluded services) and §§ 403.208 to 403.226, inclusive (relating to certain classes of excepted services) apply with respect only to services performed on or after January 1, 1940. Section 403.226a, relating to an additional class of excepted services, applies with respect only to services performed on or after January 1, 1946." and by inserting in lieu thereof the following: "This section, and the sections which follow it relating to included and excluded services and the several classes of excepted services, apply with respect to services performed at any time after December 31, 1939, except where a different period of application is expressly stated."

PAR. 20. In those provisions of law which read as follows:

The term "employment" means * * * any service, of whatever nature, performed after December 31, 1939, within the United States by an employee for the person employing him * * * except—

where they appear preceding each section from §§ 403.208 to 403.226a, both inclusive, the phrase "after December 31, 1939, within the United States" is stricken, and "* * *" is inserted in lieu thereof, so that such provisions of law read as follows:

The term "employment" means * * * any service, of whatever nature, performed * * * by an employee for the person employing him * * * except—

PAR. 21. Immediately preceding § 403.211 the following is inserted:

SECTION 303 OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (c) (4) of the Internal Revenue Code, as amended, is amended, effective July 1, 1946, to read as follows:

(4) Service performed on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States;

PAR. 22. Section 403.211 is amended to read as follows:

§ 403.211 *Maritime services*—(a) *In general.* Section 1607 (c) (4) of the act, as amended, effective January 1, 1940, by section 614 of the Social Security Act Amendments of 1939, excepts service performed within the United States as an officer or member of the crew of a vessel on the navigable waters of the United States. Such exception, which is dealt with in paragraph (b) of this section, applies only with respect to services performed before July 1, 1946. Section 1607 (c) (4) of the act, as amended, effective July 1, 1946, by section 303 of the Social Security Act amendments of 1946, excepts service performed within the United States on or in connection with a vessel not an American vessel by an employee, if the employee is employed on and in connection with such vessel when outside the United States. Such exception, which is dealt with in paragraph (c) of this section, applies only with respect to services performed on or after July 1, 1946. (For definitions of "vessel" and "American vessel," see § 403.203 (c).)

(b) *Services performed prior to July 1, 1946.* The expression "navigable waters of the United States" means such waters as are navigable in fact and which by themselves or their connection with other waters form a continuous channel for commerce with foreign countries or among the States.

The expression "officer or member of the crew" includes the master or officer in charge of the vessel, however designated, and every individual, subject to his authority, serving on board and contributing in any way to the operation and welfare of the vessel. The exception extends, for example, to services rendered by the master, mates, pilots, pursers, surgeons, stewards, engineers, firemen, cooks, clerks, carpenters, deck hands, porters, and chambermaids, and by seal hunters and fishermen on sealing and fishing vessels.

(c) *Services performed after June 30, 1946.* In order for services performed after June 30, 1946, within the United States "on or in connection with" a vessel not an American vessel to be excepted, the services must be performed by an employee who is also employed "on and in connection with" the vessel when outside the United States.

An employee performs services on and in connection with the vessel if he performs services on the vessel when outside the United States which are also in connection with the vessel. Services performed on the vessel outside the United States as officers or members of the crew, or as employees of concessionaires, of the vessel, for example, are performed under such circumstances, since such services are also connected with the vessel. Services may be performed on the vessel, however, which have no connection with it, as in the case of services performed by an employee while on the vessel merely as a passenger in the general sense. For example, the services of a buyer in the employ of a department store while he is a passenger on a vessel are not in connection with the vessel.

The expression "on or in connection with" refers not only to services performed on the vessel but also to services connected with the vessel which are not actually performed on it (for example, shore services performed as officers or members of the crew, or as employees of concessionaires, of the vessel).

The citizenship or residence of the employee and the place where the contract of service is entered into are immaterial for purposes of this exception, and the citizenship or residence of the person employing him is material only in case it has a bearing in determining whether the vessel is an American vessel.

Since the only services performed outside the United States which constitute employment are those described in § 403.203 (c) (relating to services performed outside the United States on or in connection with an American vessel) services performed outside the United States on or in connection with a vessel not an American vessel in any event do not constitute employment.

PAR. 23. The first sentence of § 403.213, as amended by Treasury Decision 5502, approved March 13, 1946, is amended by striking out "403.203 (b)" and inserting in lieu thereof "403.203 (d)".

PAR. 24. Immediately after § 403.226a, as added by Treasury Decision 5519, the following is inserted:

SECTION 1607 (c) (17) OF THE ACT

The term "employment" means * * * any service, of whatever nature, performed * * * by an employee for the person employing him * * * except—

(17) Service performed by an individual in (or as an officer or member of the crew of a vessel while it is engaged in) the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds, or other aquatic forms of animal and vegetable life (including service performed by any such individual as an ordinary incident to any such activity), except (A) service performed in connection with the catching or taking of salmon or halibut, for commercial purposes, and (B) service performed on or in connection with a vessel of more than ten net tons (determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States). (Sec. 1607 (c) (17), I. R. C., as added, effective July 1, 1946, by sec. 304 (c), Social Security Act Amendments of 1946)

§ 403.226b *Fishing*—(a) *In general.* Subject to the limitations prescribed in paragraphs (b) and (c) of this section, the services performed on or after July 1, 1946, as described in this paragraph are excepted. Services performed by an individual in the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish (for example, oysters, clams, and mussels), crustacea (for example, lobsters, crabs, and shrimps) sponges, seaweeds, or other aquatic forms of animal and vegetable life are excepted. The exception extends to services performed as an officer or member of the crew of a vessel while the vessel is engaged in any such activity whether or not the officer or member of the crew is himself so engaged. In the case of an individual who is engaged in any such activity in the employ of any person, the services performed, by such individual in the employ of such person, as an ordinary incident to any such activity are also excepted. Similarly, for example, the shore services of an officer or member of the crew of a vessel engaged in any such activity are excepted if such services are an ordinary incident to any such

activity. Services performed as an ordinary incident to any such activity may include, for example, services performed in such cleaning, icing, and packing of fish as are necessary for the immediate preservation of the catch.

(b) *Salmon and halibut fishing.* Services performed in connection with the catching or taking of salmon or halibut, for commercial purposes, are not within the exception. Thus, neither the services of an officer or member of the crew of a vessel (irrespective of its tonnage) which is engaged in the catching or taking of salmon or halibut, for commercial purposes, nor the services of any other individual in connection with such activity, are within the exception.

(c) *Vessels of more than 10 net tons.* Services described in paragraph (a) of this section performed on or in connection with a vessel of more than 10 net tons are not within the exception. For purposes of the exception, the tonnage of the vessel shall be determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States.

PAR. 25. Immediately preceding § 403.227, the following is inserted:

SECTION 412 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

Section 1607 (b) (1) of the Federal Unemployment Tax Act (Internal Revenue Code, sec. 1607 (b) (1)) is amended to read as follows:

(1) That part of the remuneration which, after remuneration equal to $3,000 has been paid to an individual by an employer with respect to employment during any calendar year, is paid after December 31, 1939, and prior to January 1, 1947, to such individual by such employer with respect to employment during such calendar year; or that part of the remuneration which, after remuneration equal to $3,000 with respect to employment after 1938 has been paid to an individual by an employer during any calendar year after 1946, is paid to such individual by such employer during such calendar year;

PAR. 26. Section 403.227 (a) is amended by striking out the period at the end of the first sentence thereof and inserting in lieu thereof a comma and the following: "and as further amended by section 412 (b) of the Social Security Act Amendments of 1946."

PAR. 27. Section 403.228 (a) is amended as follows:

(A) By striking out the first three sentences of such section and inserting in lieu thereof the following:

(1) *In general.* Section 1607 (b) (1) of the act provides an annual $3,000 limitation on the amount of remuneration that may constitute wages, by excepting from the term "wages" remuneration paid after $3,000 has been paid. Under such section as amended by section 412 (b) of the Social Security Act Amendments of 1946, the amount first to be included in wages, after which the exception operates, is measured in two ways, depending on whether the remuneration is paid before 1947 or is paid after 1946. In the case of remuneration paid before 1947, the amount first to be included in wages is remuneration paid up to and including $3,000 for employment performed by an employee for his employer during each calendar year regardless of when paid (before 1947) and additional amounts for employment performed in such calendar year by such employee for such employer are excluded regardless of when paid (before 1947) In the case of remuneration paid after 1946, the amount first to be included in wages in each calendar year is remuneration up to and including $3,000 paid in the calendar year by an employer to an employee for employment performed at any time after December 31, 1938; and additional amounts paid in such calendar year by such employer to such employee are excluded regardless of when earned. In general, the change is from an "earned within the calendar year basis" to a "paid within the calendar year basis." For a more complete explanation of the limitation, see subparagraphs (2) and (3) of this paragraph.

(2) *Remuneration paid before 1947* This subparagraph (ending with Example 3) applies only with respect to remuneration paid before January 1, 1947.

The term "wages" does not include that part of the remuneration paid before January 1, 1947, by an employer to an employee for employment performed for him during any calendar year which exceeds the first $3,000 paid by such employer to such employee for employment performed during such calendar year.

In the case of remuneration paid before 1947, the $3,000 limitation applies only if the remuneration paid to an employee by the same employer for employment during any one calendar year exceeds $3,000. The limitation in such case relates to remuneration for employment during any one calendar year and not to the amount of remuneration (irrespective of the year of employment) which is paid in any one calendar year.

(B) By inserting in the parenthetical matter in the third sentence of Example 1, immediately after the word "paid" where it last appears therein, the following: "before January 1, 1947,"

(C) By striking out the clause, immediately following Example 1, "If an employee has more than one employer during a calendar year," and inserting in lieu thereof the following: "In the case of remuneration paid before 1947, if an employee has more than one employer during a calendar year,"

(D) By inserting at the beginning of the first and fifth sentences of Example 2 the following: "During 1940."

(E) By inserting at the beginning of the second sentence of Example 3, the following: "During such year."

(F) By inserting immediately following Example 3 the following new subparagraph:

(3) *Remuneration paid after 1946.* This subparagraph applies only with respect to remuneration paid after December 31, 1946.

The term "wages" does not include that part of the remuneration paid within any calendar year beginning after December 31, 1946, by an employer to an employee which exceeds the first $3,000 paid within such calendar year by such employer to such employee for employment performed for him at any time after December 31, 1938.

In the case of remuneration paid after 1946, the $3,000 limitation applies only if the remuneration paid during any one calendar year by an employer to the same employee for employment performed after 1938 exceeds $3,000. The limitation in such case relates to the amount of remuneration paid during any one calendar year for employment after 1938 and not to the amount of remuneration for employment performed in any one calendar year.

Example 1. Employer H, in 1947, pays employee G $2,500 on account of $3,000 due him for employment performed in 1947. In 1948 employer H pays employee G the balance of $500 due him for employment performed in the prior year (1947), and thereafter in 1948 also pays G $3,000 for employment performed in 1948. The $2,500 paid in 1947 is subject to tax in 1947. The balance of $500 paid in 1948 for employment during 1947 is subject to tax in 1948, as is also the first $2,500 paid of the $3,000 for employment during 1948 (this $500 for 1947 employment added to the first $2,500 paid for 1948 employment constitutes the maximum wages which could be paid in 1948 by H to G). The final $500 paid by H to G in 1948, is not included as wages and is not subject to the tax.

Example 2. Employer J, in 1946, pays $3,000 to employee I on account of $6,000 due him for employment performed in 1946. In 1947 before paying any remuneration for employment performed in 1947 employer J pays to I the balance of $3,000 due employee I on account of employment performed in 1946. The $3,000 paid in 1946 constitutes wages in 1946 and is subject to the tax, in accordance with the provisions set forth in subparagraph (2) of this paragraph. The balance of $3,000 paid in 1947 on account of employment in 1946 constitutes wages and is subject to the tax in 1947, in accordance with the provisions set forth in this subparagraph. The $3,000 paid in 1947 for 1946 employment constitutes the maximum wages which could be paid by J to I in 1947. Any further remuneration paid in 1947 to employee I for services performed for J is not included as wages and is not subject to the tax, whether for services performed before, during, or after 1947. (Assuming the same amounts of remuneration and times of payment, the same result would be reached if employee I had left the employ of J and performed no further services for J after 1946.)

If during a calendar year (after 1946) an employee is paid remuneration by more than one employer, the limitation of wages to the first $3,000 of remuneration paid applies, not to the aggregate remuneration paid by all employers with respect to employment performed after 1938, but instead to the remuneration paid during such calendar year by each employer with respect to employment performed after 1938. In such case the first $3,000 paid during the calendar year by each employer constitutes wages and is subject to the tax.

Example 3. During 1947 employer L pays to employee K a salary of $600 a month for employment performed for L during the first seven months of 1947, or total remuneration of $4,200. At the end of the fifth month K has been paid $3,000 by employer L, and only that part of his total remuneration from L constitutes wages subject to the tax. The $600 paid to employee K by employer L in the sixth month, and the like amount paid in the seventh month, are not included as wages and are not subject to the tax. At the end of the seventh month K leaves the employ of L and enters the employ of M. Employer M pays to K remuneration of $600 a month in each of the remaining five

months of 1947, or total remuneration of $3,000. The entire $3,000 paid by M to employee K constitutes wages and is subject to the tax. Thus, the first $3,000 paid by employer L and the entire $3,000 paid by employer M constitutes wages.

Example 4. During the calendar year 1947 N is simultaneously an officer (an employee) of the O Corporation, the P Corporation, and the Q Corporation, each such corporation being an employer for such year. During such year N is paid a salary of $3,000 by each corporation. Each $3,000 paid to N by each of the corporations O, P, and Q (whether or not such corporations are related) constitutes wages and is subject to the tax.

PAR. 28. Immediately preceding § 403.401, the following is inserted:

SECTION 416 (b) OF THE SOCIAL SECURITY ACT AMENDMENTS OF 1946

The last sentence of subsection (f) of section 1607 of the Federal Unemployment Tax Act, as amended, is amended by striking out the period at the end thereof and inserting in lieu thereof the following: ": *Provided*, That an amount equal to the amount of employee payments into the unemployment fund of a State may be used in the payment of cash benefits to individuals with respect to their disability, exclusive of expenses of administration."

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

[F. R. Doc. 47-2676; Filed, Mar. 20, 1947; 8:55 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 927]

HANDLING OF MILK IN NEW YORK METROPOLITAN MARKETING AREA

NOTICE OF REOPENING OF PUBLIC MEETING FOR CONSIDERATION OF PROPOSED AMENDMENT

Pursuant to the provisions of § 927.4 (b) of Order No. 27, as amended, (7 CFR, 1945 Supp. 927.1 et seq.) regulating the handling of milk in the New York metropolitan milk marketing area, and of the Administrative Procedure Act (Pub. Law 404, 79th Cong., 60 Stat. 237) notice is hereby given of the reopening, on March 27, 1947, at 10:00 a. m., e. s. t., at the office of the Market Administrator, 205 East 42nd Street, New York, New York, of a public meeting held on February 25 and 26, 1947, pursuant to notice of meeting issued on February 7, 1947 (12 F. R. 1245) for consideration of a proposed amendment to the rules and regulations which were issued under said order, as amended, effective on November 1, 1945 (10 F. R. 13095) and which were amended effective on February 1, 1947 (12 F. R. 457)

Consideration will be given at the reopened meeting on March 27, 1947 to all proposals contained in the February 7, 1947 notice of meeting, and also to the following:

1. Amendments to section 2:

a. Amend paragraph (c) (1) by changing the order reference from "§ 927.8 (e) (2) (iii)" to "§ 927.9 (h) (2) (iii)"

b. Amend paragraph (h) to read as follows:

(h) Deduct remaining butterfat in the opening inventories or received in forms other than milk, cultured or flavored milk drinks, cream, sour cream, frozen cream, plain condensed milk, sweetened condensed milk, milk powder, other concentrated milk products and butter from butterfat in products leaving the plant or in the closing inventories at the plant in which the handler claims to have used such butterfat. Deduct any remaining butterfat in the opening inventories or received in such forms from plant loss.

c. Amend paragraph (o) to read as follows:

(o) Deduct remaining butterfat in the opening inventories or received in the form of butter, sweetened condensed milk, milk powder or other concentrated milk products pro rata from the remaining butterfat leaving the plant or in the closing inventories at the plant in the forms of frozen desserts, homogenized mixtures, ice cream powder, or candy products. Deduct any remaining butterfat in the opening inventories or received in such forms from butterfat in products in which the handler claims to have used such butterfat. Deduct any remaining butterfat in the opening inventories or received in such forms from plant loss.

d. Amend paragraph (q) to read as follows:

(q) Deduct the butterfat received in the form of plain condensed milk pro rata from the classes of butterfat leaving the plan or in the closing inventories at the plant in the form of plain condensed milk. Deduct any remaining butterfat received in the form of plain condensed milk pro rata from butterfat on hand at or leaving the plant in the form of frozen desserts, homogenized mixtures, evaporated milk, sweetened condensed milk, milk powder, other concentrated milk products, or candy products. Deduct remaining butterfat received in the form of plain condensed milk from butterfat in products in which the handler claims to have used such butterfat. If any butterfat received in the form of plain condensed milk remains, it shall be deducted from plant loss and classified as II-B.

e. Amend paragraph (x) by changing the words "ice cream powder, malted milk powder" to "other concentrated milk products."

f. Amend paragraph (aa) to read as follows:

(aa) Deduct remaining butterfat in the opening inventories or received in the form of frozen cream from butterfat in products in which the handler claims to have used such butterfat. Deduct remaining butterfat in the opening inventories or received in the form of frozen cream from plant loss.

g. Amend paragraph (cc) by changing the words "ice cream powder, malted milk powder" to "other concentrated milk products."

h. Amend paragraph (dd) to read as follows:

(dd) Deduct remaining butterfat received in the form of cream from butterfat in products in which the handler claims to have used such butterfat. If any butterfat received in the form of cream remains, it shall be deducted from plant loss and classified as II-A.

i. Amend paragraph (jj) as follows:

Delete subparagraph (11) and add new subparagraph (11) as follows:

(11) Sweetened, part skim, condensed milk, 2.5 percent;

j. Amend paragraph (pp) to read as follows:

(pp) Classification of butterfat deducted pursuant to (cc) may be interchanged with the classification of butterfat deducted pursuant to (nn) from the same products covered by (cc) or with the classification of butterfat in the receipts from dairy farmers classified on the basis of the products covered by (cc) Classification of butterfat deducted pursuant to (q) may be interchanged with the butterfat deducted pursuant to (nn) from the same products covered by (q) or with the classification of butterfat in receipts from dairy farmers classified on the basis of the products covered by (q): *Provided*, That the quantity of butterfat so interchanged shall not exceed any quantity necessary to avoid payments pursuant to § 927.9 (h) of the orders. Such interchange shall be between one or more classes on which payments pursuant to § 927.9 (h) of the order might be required and one or more other classes, the specific classes to be at the option of the handler.

2. Amendments to section 3:

a. Renumber subparagraph (3) of section 3 (b) to (4) and add new subparagraph (3) as follows:

(3) Classes of butterfat remaining after the assignments pursuant to (2) of this paragraph may be interchanged with classes of butterfat remaining after the assignments pursuant to (d) (3) of this section which are based on the products covered by section 2 (q).

b. Renumber subparagraph (3) of section 3 (c) to (4) and add new subparagraph (3) as follows:

(3) Classes of butterfat remaining after the assignments pursuant to (2) of this paragraph may be interchanged with classes of butterfat remaining after the assignments pursuant to (d) (3) of this section which are based on the products covered by section 2 (cc).

e. Renumber subparagraphs (4) and (5) of section 3 (d) to (5) and (6) respectively and add a new subparagraph (4) as follows:

(4) Classes of butterfat remaining after the assignments pursuant to (3) of this paragraph may be interchanged with classes of butterfat remaining after the assignments pursuant to (b) (2) and (c) (2) of this section in accordance with the provisions of (b) (3) and (c) (3) of this section.

3. Amendments to section 4:

a. Delete the next to last sentence in section 4 and insert in lieu thereof the following: "In the event that the opening inventories of any product were also

opening inventories for the previous month, the butterfat in such product shall be deducted pro rata from the butterfat in all products and classes leaving the plant from which butterfat in like form could be deducted. If the butterfat in such products leaving the plant is less than the butterfat in such opening inventories, any remaining butterfat in such opening inventories shall be deducted pro rata from the butterfat in all products and classes in the closing inventories at the plant from which butterfat in like form could be deducted."

4. Amendments to section 5:

a. In paragraph (a) amend the provision for establishing butterfat tests of milk shipments as follows:

Milk shipped from a plant or received from another plant (no specific tests shall be recognized for milk shipped except for breed milk and other special milk)

Average test of all milk received at the shipping plant from farmers except that if the classification of such milk shipments is assigned pursuant to section 3 to milk received from another plant the test shall be the average test of milk received from farmers at such other plant.

b. Amend subparagraph (1) of section 5 (c) to read as follows:

(1) *Frozen desserts.* The butterfat in frozen desserts shall be assumed to be the same as the butterfat of the homogenized mixtures or other products used in making such frozen desserts.

c. Amend subparagraph (3) of section 5 (c) by changing the first sentence to read as follows: "The butterfat content of such products shall be assumed to be the same as the butterfat of the milk, cream, plain condensed milk or whole milk powder used in making such product if such butterfat content appears reasonable in the light of the butterfat test of the product."

d. Add new subparagraph (7) to section 5 (c) to read as follows:

(7) *Malted milk products.* The butterfat content of malted milk products shall be assumed to be the same as the butterfat in the products used in making such malted milk products.

(e) Add new subparagraph (8) to section 5 (c) to read as follows:

(8) *Frozen cream leaving the plant or in the closing inventories at the plant.* Butterfat will be considered to have left a plant or be in closing inventories at a plant in the form of frozen cream only if the butterfat is so identified in the handler's records that the source of such butterfat as a receipt of milk from producers can be ascertained. In the event that it is not so identified it will be considered to have left the plant or be in the closing inventories at the plant in the form of cream rather than frozen cream.

5. Add new section 7 as follows:

SEC. 7. Assignment of specific butterfat received or in the opening inventories in the form of frozen cream to the uses of butterfat in the form of frozen cream at the plant.

(a) Butterfat received or in the opening inventories in the form of frozen cream shall be assigned to butterfat leaving the plant or in the closing inventories at the plant in the form of frozen cream in accordance with its identification pursuant to section 5 (c) (8)

(b) Remaining butterfat received or in the opening inventories in the form of frozen cream which frozen cream was obtained from milk received from producers in the months of April through September shall be pro rated to uses of butterfat in the form of frozen cream as determined pursuant to section 2 (v) (w) (x) (y) (z) and (aa) The total butterfat derived from milk obtained in each of the months shall be pro rated separately.

(c) After the pro-ration pursuant to (b) of this section specific lots of butterfat received from producers in any month may be assigned at the option of the handler or handlers involved to any of the uses to which the total butterfat received from producers in that month is assigned.

Issued this 10th day of March 1947.

[SEAL] C. J. BLANFORD,
Market Administrator, New York Metropolitan Milk Marketing Area.

[F. R. Doc. 47-2650; Filed, Mar. 20, 1947; 8:48 a. m.]

CIVIL AERONAUTICS BOARD

[14 CFR, Parts 25, 26 and 43]

TEMPORARY AIR-TRAFFIC CONTROL-TOWER OPERATOR CERTIFICATES AND PARACHUTE TECHNICIAN CERTIFICATES; FLIGHTS OF KITES AND MOORED BALLOONS

NOTICE OF PROPOSED RULES

Correction

In the documents appearing on page 1860 of the issue for Thursday, March 20, 1947, the following changes are made:

In Federal Register Document 47-2601 the file line at the end should read: "[F R. Doc. 47-2601, Filed, Mar. 19, 1947; 8:46 a. m.]"

In Federal Register Document 47-2600 the file line at the end should read: "[F. R. Doc. 47-2600; Filed, Mar. 19, 1947; 8:46 a. m.]"

INTERSTATE COMMERCE COMMISSION

[49 CFR, Ch. I]

[No. 29664]

INTERCOASTAL WATER RATES

NOTICE OF PROPOSED RULE MAKING

At a general session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 20th day of February A. D. 1947.

Good cause appearing therefor:

It is ordered, That Appendix A to the Commission's order of December 12, 1946 (11 F. R. 14562) in the above-entitled proceeding be, and it is hereby, amended by striking out the word "Sulphur" under the heading "Westbound Commodities," by striking out the words "Iron and steel articles" under the same heading and substituting therefor "Iron and steel articles, including hardware"; by adding under the heading "Eastbound Commodities" the words "Rice" and "Dried beans, peas, and lentils."

By the Commission.

[SEAL] W P BARTEL,
Secretary.

[F. R. Doc. 47-2648; Filed, Mar. 20, 1947; 8:48 a. m.]

[49 CFR, Ch. I]

[Nos. 29663, 29664 and 29708]

TRANSPORTATION RAIL AND WATER RATES

NOTICE OF PROPOSED RULE MAKING

MARCH 17, 1947.

Transcontinental rail rates, No. 29663; Intercoastal water rates, No. 29664; All-water, water-rail, and rail-water rates between Pacific coast ports and interior points, No. 29708.

The Commission has given consideration to the motion filed by the United States Maritime Commission February 26, 1947, requesting expedited disposition of these proceedings and suggesting means of accomplishing such expedition. In view of the limitation of June 30, 1947, placed by Congress on the continued operation of intercoastal steamship service by the Government it is clearly desirable that these proceedings be completed as soon as possible consistently with the rights of interested parties.

The proceedings are therefore assigned for hearing at the office of the Commission, Washington, D. C., April 22, 1947, 10 o'clock a. m., United States standard time before Commissioner Alldredge and Examiners Hosmer, Colgren, and McCloud. This hearing will be for the purpose of receiving evidence from the respondents and such shippers as may be prepared to proceed at that time. Additional hearings will be assigned at other points as soon as practicable after the conclusion of the Washington hearings. Shippers or others who plan to introduce evidence are requested to advise the Commission as soon as possible, stating the approximate time required and their preference as to place of hearing.

The prehearing conference in these proceedings held on January 17, 1947, disclosed an obstacle to expedited disposition due to the absence of definite proposals for adjustment of rates by either the water or rail respondents. As prayed in the motion of the Maritime Commission, and in order to afford the respondents, in conformity with the Commission's general rules of practice, an opportunity amicably to adjust their differences, to effect satisfactory settlement of the issues in these proceedings, and to promote peace and harmony in this phase of the transportation industry, the respondents are hereby directed to submit to this Commission, without prejudice to any party in interest, proposals of adjustment in the form of suggested rates which they are prepared to defend as just and reasonable in con-

formity with the rules of rate-making set forth in sections 15a (2) and 307 (f) of the Interstate Commerce Act. To that end the rail and water respondents are directed to confer for mutual consideration of their proposals in accordance with the letter from the Attorney General of the United States referred to in the motion of the Maritime Commission. The Commission also suggests the attendance at this conference of a representative of the Maritime Commission if it desires to participate. Proposals so arrived at shall be made public for the information of interested shippers not later than April 7, 1947. In this manner it is believed that the issues involved in these proceedings will be clarified and the shippers better enabled to meet those issues. Nothing done as a result of such a conference, however, shall bind the Commission in any way.

The prehearing conference also disclosed the need of certain amendments to the original orders of investigation in Nos. 29663 and 29664, as well as initiation of an additional proceeding embracing certain all-water, water-rail, and rail-water rates between Pacific Coast ports and interior points. Appropriate orders having that effect are attached hereto.

Special rules of procedure. Petitions of intervention are unnecessary. Persons who appear in opposition to respondents' proposed rates will be considered protestants.

In order to save time and expense it is strongly urged that persons having common interests endeavor, so far as possible, to consolidate their presentation of testimony and arrange for cross-examination by a limited number of counsel. The same course should be followed upon oral argument.

In the preparation of exhibits Rules 81–84 of the general rules of practice should be observed. If possible, all exhibits introduced by each witness should be included in a single pamphlet with pages consecutively numbered and suitably bound together. At least 150 copies of each exhibit should be available. So far as possible, exhibits should be self-explanatory to minimize the time required for oral testimony.

Witnesses who prepare their testimony in writing should comply with Rule 77 of the general rules of practice. They should have a sufficient number of copies to supply opposing counsel, the official reporter, and the presiding officers. To save time it is suggested that such written statements be prepared with a view to their being copied into the record by agreement without being read by the witness or that they be submitted as verified statements, as stated in the next paragraph.

Evidence in the form of verified statements (affidavits) without personal appearance of the affiant as a witness will be received in the absence of objection. Parties offering such statements should provide 150 copies thereof as early as possible in the hearings. Notice of objection to the receipt of any such statements should be given promptly to the Commission and to the party offering the statement. If no such notice is given, it will be assumed that objection is waived, subject to the right of any person in any appropriate manner to raise questions as to the weight of such verified statements. Such statements should conform to the general rules of practice with respect to style, mimeographing, printing, etc. They should be limited strictly to matters of fact and contain no argument; if not so limited, they may be excluded. The Commission on its own motion or objection may exclude a verified statement or any portion thereof which (a) is not material or relevant to the questions involved in these proceedings, (b) is obviously incompetent, or (c) is argumentative. All verified statements received in evidence will be part of the record upon which the Commission will base its decision.

By the Commission.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-2649; Filed, Mar. 20, 1947; 8:48 a. m.]

[49 CFR, Ch. I]

[No. 29663]

TRANSCONTINENTAL RAIL RATES

NOTICE OF PROPOSED RULE MAKING

At a general session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 20th day of February A. D. 1947.

Good cause appearing therefor:

It is ordered, That Appendix A to the Commission's order of December 12, 1946 (11 F R. 14561) be, and it is hereby amended to read as follows:

APPENDIX A (AMENDED)

I. RATES FROM TRANSCONTINENTAL GROUPS A, B, C, C-1, D, E, E-1, F, H, K, K-1, L, AND M TO PACIFIC COAST TERRITORIAL GROUPS 1 AND 3 AS SUCH GROUPS ARE DEFINED IN AGENT KIPP'S I. C. C. 1516 AND 1517, AS PUBLISHED IN THE FOLLOWING ITEMS IN KIPP'S I. C. C. 1507 AND SIMILAR COMMODITIES IN AGENT KIPP'S I. C. C. 1521.

Item No..	*Commodity*
1955	Twine or rope.
3160	Aluminum or aluminum articles.
3205	Ammunition, small arm.
3215	Antifreezing compound.
3600	Brass, bronze, or copper articles, etc.
3760	Sodium alum, etc.
3775	Canned goods, etc.
3780	Can stock, iron or steel.
4035	Chocolate coating.
4045	Cocoa, cocoa beans, confectionery, etc.
4060	Coffee or coffee substitutes.
4065	Green coffee.
4115	Cooling boxes, refrigerators, etc.
4330	Starch and dextrine.
4350	Drugs, medicines, chemicals, etc.
4370 (sec. 2)	Cotton bagging.
4575	Fabric, hose cord, tire cord.
4785	Dried beans and lentils.
4930	Glass, rough rolled, etc.
4935	Glass, window.
4950	Glass or glassware, etc.

Iron and steel articles (including hardware) as described in items:

5035	5590	5710	5780	5845
5265	5595	5715	5795	5850
5515	5615	5735	5800	5853
5525	5625	5740	5805	5860
5555	5630	5750	5815	5865
5560	5645	5760	5830	6300
5570	5655	5762	5841	8130
5585	5685	5775	5842	8135

Item No..	*Commodity*
6050	Lumber.
6080	Concentrated lye.
6450	Peanuts.
6675	Vegetable oil shortening.
6710	Paint, paint materials, etc.
6725	Blue lead, etc.
6925	Paraffin, wax and lubricating oil.
7090	Chinaware, porcelainware, earthenware etc.
7100	Earthenware or stoneware, etc.
7295	Rice.
7350	Rosin.
7595	Rosin sizing.
7615	Soap, etc.
7645	Soda ash.
7785	Syrup, glucose, molasses, etc.
7805	Sugar, maple.
7805	Tile, facing or flooring, clay, etc.
7810	Tile, facing or flooring, asbestos, etc.
7815	Slabs, building, opaque glass, etc.
7845	Iron or steel sheet, tin plate, terne plate.
7950	Tin can stock.
7985	Cigarettes.
7990	Cigars.
8015	Tobacco (unmanufactured) domestic, leaf, etc.
8025	Tobacco, manufactured.
8065	Turpentine.
8070	Twine and cordage.
8225	Vinegar.
8330	Wire rods.

II. RATES FROM TERRITORIAL GROUPS 1 AND 3 TO TERRITORIAL GROUPS A, B, C, C-1, D, E, E-1, F, H, K, K-1, L AND M AS DEFINED IN AGENT KIPP'S I. C. C. 1516 AND 1517, AS PUBLISHED IN THE FOLLOWING ITEMS IN AGENT KIPP'S I. C. C. 1519 AND SIMILAR COMMODITIES IN AGENT KIPP'S I. C. C. 1515.

Item No..	*Commodity*
3035	Borax (sodium borate), crude or refined, etc.
3365	Barium, carbonate of, etc.
3375	Barium, precipitated, etc.
3830	Canned goods, etc.
3891	Milk, etc.
3905	Casein.
4015	Cider or apple juice.
4711	Fruits, dried or evaporated.
5780	Paints.
6210	Rice.
6300	Dried beans, peas, and lentils.

III. LUMBER AND SHINGLES AS DESCRIBED OR REFERRED TO IN THE FOLLOWING ITEMS OF AGENT KIPP'S TARIFF 17-S I. C. C. 1511; AND TO THE SAME POINTS AS DESCRIBED IN AGENT KIPP'S I. C. C. 1504.

B 930	C 845	710
B 945	C 875	755
C 790	C 895	1015
C 820	C 920	2150

IV. LUMBER AND SHINGLES AS DESCRIBED IN THE FOLLOWING ITEMS OF AGENT KIPP'S TARIFF 12-P I. C. C. 1474; AND TO THE SAME POINTS AS DESCRIBED IN AGENT KIPP'S I. C. C. 1439.

12665	12350	12647

By the Commission.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-2646; Filed, Mar. 20, 1947; 8:48 a. m.]

[49 CFR, Ch. I]

[No. 29708]

ALL-WATER, WATER-RAIL, AND RAIL-WATER RATES BETWEEN PACIFIC COAST PORTS AND INTERIOR POINTS

NOTICE OF PROPOSED RULE MAKING

At a general session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 20th day of February A. D. 1947.

Upon further consideration of the matters and things involved in a petition filed March 21, 1946, by the United States Maritime Commission and the War Shipping Administration to institute an investigation into the lawfulness of rates and practices with respect to traffic transported by railroads in competition with water carriers:

It is ordered, That a proceeding of investigation and inquiry be, and it is hereby instituted by the Commission on its own motion, as provided in sections 13 (2) and 304 (e) of the Interstate Commerce Act, into and concerning certain rates established for transportation by common carriers by water or by such carriers jointly with common carriers by railroad between ports in the United States on the Pacific coast and certain interior points, more particularly referred to in Appendix A hereto, with a view to determining whether such rates or any of them are unjust and unreasonable in violation of sections 1 and 305 (b) of said act, and, if such rates or any of them shall be found to be unjust and unreasonable, with a view to determining and prescribing what will be the lawful rates, or the maximum or minimum, or maximum and minimum rates to be charged, as provided in sections 15 (1) and 307 (b) of said act:

It is further ordered, That the common carriers by water and by railroad listed in Appendix B be, and they are hereby, made respondents in this proceeding, and that a copy of this order be served upon each of them.

It is further ordered, That this proceeding be assigned for hearing at the office of the Commission, Washington, D. C., April 22, 1947, 10 o'clock a. m. United States standard time, before Commissioner Alldredge and Examiners Hosmer, Colgren and McCloud.

By the Commission.

[SEAL] W P. BARTEL,
Secretary.

APPENDIX A

1. All-water rates from points in Alabama, Arkansas, Illinois, Indiana, Iowa, Kentucky, Minnesota, Mississippi, Missouri, Ohio, Tennessee, and Wisconsin to Pacific Coast ports published in Agent W. G. Oliphant's Tariff I. C. C. No. A-59 on the following commodities:

Commodity	*Tariff item No.*
Ammunition, small arm	410
Canned goods, etc	590
Copper, brass or bronze articles	700
Drugs, Medicines, Chemicals, etc	750, 780
Cotton bagging	790
Glassware	985
Iron and steel articles	1145–1262, inc.
Paint, paint materials, etc	1450, 1452
Refrigerators, cooling boxes, etc	1660
Rope, cotton	1718
Shortening, vegetable	1793
Soaps, etc	1810
Sodium	1840
Syrups, etc	1890, 1895, 1900, 1910
Tile, facing, etc	1930
Tin can stock	1950

2. Rail-water rates from points in Illinois, Indiana, Iowa, Kentucky, Missouri, Ohio, and Tennessee to Pacific Coast ports published in Agent R. G. Raasch's Tariff I. C. C. No. 477 on the following commodities:

Commodity	*Tariff item No.*
Canned goods, etc	220, 225, 230
Drugs, medicines, chemicals, etc	235
Iron and steel articles	240–407, inc.
Lye	410
Soaps, etc	420, 425

3. Rail-water rates from points in Illinois, Indiana, Iowa, Kentucky, and Missouri to Pacific Coast ports published in Agent W. G. Oliphant's Tariff I. C. C. No. 249 on the following commodities:

Commodity	*Tariff item No.*
Canned goods, etc	220, 225, 230
Drugs, medicines, chemicals, etc	235
Iron and steel articles	240–407, inc.
Lye	410
Soaps, etc	425

4. All-water rates from Pacific Coast ports to points in Alabama, Arkansas, Illinois, Indiana, Iowa, Kentucky, Minnesota, Mississippi, Missouri, Ohio, Tennessee and Wisconsin published in Agent W. G. Oliphant's Tariff I. C. C. No. A-58 on the following commodities:

Commodity	*Tariff item No.*
Barium	1320
Borax	1380
Canned goods, etc	1420, 1421
Fruits, dried, etc	1610
Lumber	1690, 1691
Paint	1740

5. Water-rail rates from Pacific Coast ports to points in Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, and Texas published in Agent D. Q. Marsh's Tariff I. C. C. No. 3428 on canned goods, etc. (Item No. 500).

6. Water-rail rates from Pacific Coast ports to points in Alabama, Illinois, Indiana, Iowa, Kansas, Kentucky, Mississippi, Missouri, Ohio, and Tennessee published in Agent R. H. Hoke's Tariff I. C. C. No. 547 on canned goods, etc. (Items Nos. 200–230, inclusive)

7. Water-rail rates from Pacific Coast ports to points in Alabama published in Agent W. G. Oliphant's Tariff I. C. C. No. 240 on canned goods (Item No. 150).

APPENDIX B

LIST OF RESPONDENTS

Bay Cities Transportation Company; The Border Line Transportation Company; Inland Waterways Corporation; Isthmian Steamship Company; Mississippi Valley Barge Line Company; Puget Sound Freight Lines; M. S. Lauritzen, G. B. Lauritzen, and N. P. Bush, d. b. a. Richmond Navigation & Improvement Company; The California Transportation Company and Sacramento & San Joaquin River Lines, Inc., d. b. a. The River Lines; and War Shipping Administration, Luckenbach Gulf Steamship Company, Inc., Agent.

The Alabama Great Southern Railroad Company; Alabama, Tennessee and Northern Railroad Company; Alton and Southern Railroad; The Alton Railroad Company (Henry A. Gardner, Trustee); Arkansas & Louisiana Missouri Railway Company; The Arkansas Western Railway Company; The Atchison, Topeka and Santa Fe Railway Company; Atlantic Coast Line Railroad Company; The Baltimore and Ohio Chicago Terminal Railroad Company; The Baltimore and Ohio Railroad Company; The Beaumont, Sour Lake & Western Railway Company; The Belt Railway Company of Chicago; Bonhomie and Hattiesburg Southern Railroad Company; Burlington-Rock Island Railroad Company; Canton & Carthage Railroad Company; The Chesapeake and Ohio Railway Company; Chicago and Calumet River Railroad Company; Chicago & Eastern Illinois Railroad Company; Chicago & Illinois Midland Railway Company; Chicago & Illinois Western Railroad; Chicago and North Western Railway Company; Chicago and Western Indiana Railroad Company; Chicago, Aurora and Elgin Railway Company; Chicago, Burlington & Quincy Railroad Company; Chicago Great Western Railway Company; Chicago, Indianapolis and Louisville Railway Company; Chicago Junction Railway (The Chicago River and Indiana Railroad Company, Lessee); Chicago, Milwaukee, St. Paul and Pacific Railroad Company; The Chicago, Rock Island and Pacific Railway Company (Joseph B. Fleming and Aaron Colnon, Trustees); Chicago Short Line Railway Company; Chicago South Shore and South Bend Railroad; Chicago West Pullman & Southern Railroad Company; The Cincinnati, New Orleans and Texas Pacific Railway Company; Columbus and Greenville Railway Company; The Denison and Pacific Suburban Railway Company; Elgin, Joliet and Eastern Railway Company; Erie Railroad Company; Fort Smith and Van Buren Railway Company; Fort Worth and Denver City Railway Company; Grand Trunk Western Railroad Company; Gulf, Colorado and Santa Fe Railway Company; Gulf, Mobile and Ohio Railroad Company; Illinois Central Railroad Company; Illinois Northern Railway; Illinois Terminal Railroad Company; Indiana Harbor Belt Railroad Company; International-Great Northern Railroad Company; The Kansas City Southern Railway Company; Kansas, Oklahoma & Gulf Railway Company; Litchfield and Madison Railway Company; Louisiana & Arkansas Railway Company; The Louisiana and North West Railroad Company; Louisiana Midland Railway Company; Louisville and Nashville Railroad Company; Manufacturers' Junction Railway Company; Manufacturers Railway Company; Meridian and Bigbee River Railway Company (J. C. Floyd, Trustee); Midland Valley Railroad Company; The Minneapolis & St. Louis Railway Company; Mississippi Central Railroad Company; Missouri and Arkansas Railway Company; Missouri-Illinois Railroad Company; Missouri-Kansas-Texas Railroad Company; Missouri-Kansas-Texas Railroad Company of Texas; Missouri Pacific Railroad Company (G. A. Thompson, Trustee); The Nashville, Chattanooga & St. Louis Railway; New Orleans and Northeastern Railroad Company; New Orleans, Texas & Mexico Railway Company; The New York Central Railroad Company; The New York, Chicago and St. Louis Railroad Company; Norfolk and Western Railway Company; Oklahoma City-Ada-Atoka Railway Company; Paducah & Illinois Railroad Company; Paris and Mt. Pleasant Railroad Co.; The Pennsylvania Railroad Company; Peoria Terminal Company (Joseph B. Fleming and Aaron Colnon, Trustees); Pullman Railroad Company; St. Louis and Ohio River Railroad; St. Louis, San Francisco and Texas Railway Company; St. Louis, San Francisco Railway Company; St. Louis-Southwestern Railway Company (Berryman Henwood, Trustee); St. Louis Southwestern Railway Company of Texas (Berryman Henwood, Trustee); Texas and New Orleans Railroad Company; Southern Railway Company; Tennessee Central Railway Company; Terminal Railroad Association of St. Louis; The Texas and Pacific Railway Company; Texas Electric Railway Company; Texas South-Eastern Railroad Company; Toledo, Peoria & Western Railroad; Wabash Railroad Company; Waterloo, Cedar Falls & Northern Railroad; The Western Railway of Alabama; Wichita Falls & Southern Railroad Company.

[F. R. Doc. 47-2647; Filed, Mar. 20, 1947; 8:48 a. m.]

NOTICES

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 5802, Amdt.]

F. & K. ENGINEERING CO.

In re: Bank account owned by W R. Forster, doing business as F & K. Engineering Co.

Vesting Order 5802, dated February 1, 1946, is hereby amended as follows and not otherwise:

By deleting the name R. G. Forster, wherever it appears in Vesting Order 5802 and substituting therefor the name W R. Forster.

All other provisions of said Vesting Order 5802 and all actions taken by or on behalf of the Alien Property Custodian or the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on March 6, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2671; Filed, Mar. 20, 1947; 8:48 a. m.]

[Vesting Order No. 7642, Amdt.]

BERTHA SCHLUTTIG

In re: Estate of Bertha Schluttig, also known as Bertha R. Schluttig, deceased. File D-28-10217; E. T. sec. 14563.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, Vesting Order 7642, dated September 18, 1946, as affirmed by Sec. 500.41, as amended, of the Rules, Office of Alien Property, Department of Justice (11 F. R. 14155) is hereby amended to read as follows:

It is hereby found: That all right, title, interest and claim of any kind or character whatsoever of Anna Schaale and surviving issue, Marie Rohlik and surviving issue, Veronika Zartl and surviving issue, Robert Schluttig and surviving issue, Martha Raap and surviving issue, Olga Kermer and surviving issue, Liesbeth Calov, also known as Elizabeth Calov, and surviving issue, Johanna Becker and surviving issue, Frieda Dietze and surviving issue, Paul Richter and surviving issue, Martha Weisflog and surviving issue, Hedwig Koethe and surviving issue, Marie Groschupp and surviving issue, Elsa Mueller, also known as Elsa Schorr, and surviving issue, and Hilma Schorr, also known as Wilma Schorr and as Hilma Schluttig, and surviving issue, and each of them, in and to the Estate of Bertha Schluttig, also known as Bertha R. Schluttig, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

Anna Schaale and surviving issue, Germany.
Marie Rohlik and surviving issue, Germany.
Veronika Zartl and surviving issue, Germany.
Robert Schluttig and surviving issue, Germany.
Martha Raap and surviving issue, Germany.
Olga Kermer and surviving issue, Germany.
Liesbeth Calov, also known as Elizabeth Calov, and surviving issue, Germany.
Johanna Becker and surviving issue, Germany.
Frieda Dietze and surviving issue, Germany.
Paul Richter and surviving issue, Germany.
Martha Weisflog and surviving issue, Germany.
Hedwig Koethe and surviving issue, Germany.
Marie Groschupp and surviving issue, Germany.
Elsa Mueller, also known as Elsa Schorr, and surviving issue, Germany.
Hilma Schorr, also known as Wilma Schorr and as Hilma Schluttig, and surviving issue, Germany.

That such property is in the process of administration by Erich Ziesche, as Executor, acting under the judicial supervision of the Superior Court of the State of California, in and for the County of Los Angeles,

And determined that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2672; Filed, Mar. 20, 1947; 8:46 a. m.]

[Vesting Order 8352]

CATHERINE LISETTE EMMA KLOTZ

In re: Estate of Catherine Lisette Emma Klotz, deceased. File F-28-14777; E. T. sec. 6879.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Anna Klotz and Amelia Hamm, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany)

2. That Helmuth Lehrer, whose last known address is Rumania, is a resident of Rumania, and a national of a designated enemy country (Rumania)

3. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraphs 1 and 2 hereof in and to the estate of Catherine Lisette Emma Klotz, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of designated enemy countries (Germany and Rumania)

4. That such property is in the process of administration by Nettie Oakes, as Administratrix, d. b. n., w. w. a., and Clerk of Probate Court of Winnebago County, Illinois, acting under the judicial supervision of the Probate Court of Winnebago County, Illinois;

and it is hereby determined:

5. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

6. That to the extent that the person named in subparagraph 2 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Rumania)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 4, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2257; Filed, Mar. 20, 1947; 8:46 a. m.]

[Vesting Order 8357]

HENRY STERNE

In re: Trust u/w of Henry Sterne, deceased. File No. D-28-6611, E. T. sec. 4685.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Elizabeth Kronast, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That the widow and issue of Jakob Kronast, deceased, names unknown, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the trust u/w of Henry Sterne, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

4. That such property is in the process of administration by City Bank Farmers Trust Company, 22 William Street, New York, New York, as Trustee, acting under the judicial supervision of the Surrogate's Court, New York County, State of New York;

and it is hereby determined:

5. That to the extent that the above named person and the widow and issue of Jakob Kronast, deceased, names unknown, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 4 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F R. Doc. 47-2658; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order 8360]

MAY WALKER

In re: Trust under the will of May Walker, deceased. (File D-28-7573; E. T. sec. 7954.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Frau Huberta von Schoen, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the trust created under the will of May Walker, deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany)

3. That such property is in the process of administration by Detroit Trust Company, Trustee acting under the judicial supervision of the Probate Court of Wayne County, Michigan;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 4, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-2659; Filed, Mar. 20, 1947; 8:47 a. m.]

[Return Order 8]

WALTER H. LOWSTON ET AL.

Having considered the claims set forth below and having approved the Vested Property Claims Committee's Determinations and Allowance with respect thereto, which are incorporated by reference herein and filed herewith,[1]

It is ordered, That the claimed property, described below and in the Determination and Allowance, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, be returned as follows, after adequate provision for conservatory expenses:

Claimant and claim No.	Notice of intention to return published—	Property
Walter H. Lowston, New York, N. Y., Claim No. A-441.	12 F. R. 563, Jan. 28, 1947	Property described in Vesting Order No. 201 (8 F. R. 625, Jan. 16, 1943), relating to U. S. Letters Patent No. 1,904,661, to the extent owned by claimant immediately prior to the vesting thereof.
Hans Lewin, New York, N. Y., Claims Nos. A-457 and A-458.	12 F. R. 563, Jan. 28, 1947	Property described in Vesting Order No. 201 (8 F. R. 625, Jan. 16, 1943), relating to U. S. Letters Patent Nos. 2,152,363 and 2,163,225, to the extent owned by claimant immediately prior to the vesting thereof.
Ingersoll-Rand Co., New York, N. Y., Claim No. A-280.	12 F. R. 656, Jan. 29, 1947	Property described in Vesting Order No. 201 (8 F. R. 625, Jan. 16, 1943), relating to U. S. Letters Patent No. 1,878,905, to the extent owned by claimant immediately prior to the vesting thereof.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on March 17, 1947.

For the Attorney General.

DONALD C. COOK,
Director

[F. R. Doc. 47-2674; Filed, Mar. 20, 1947; 8:48 a. m.]

[Vesting Order 8361]

LOUIS WEISER

In re: Estate of Louis Weiser, deceased. File D-28-10259; E. T. sec. 14624.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Franz Albin Weiser, Karl Heinrich Otto Weiser, Olga Lydia Weiser, Paul Richardt Schroter, Elga Martha Schroter, Milda Helena Frieda Schroter, Alma Lina Schroder, Franz Hugo Schroter, Frieda Meta Schroter, Max Willy Schroder, Anna Wally Schroter, Alfred Richard Schroter, Martha Clara Sattler, Alban Willi Sattler, Helene Elsa Sattler, Paul Hugo Sattler, Franklin Alban Sattler, Frieda Martha Sattler, Helene Anna Sattler, Anna Hilda Sattler, Kurt Hugo Sattler, Martha Elise Weiser-Jahn, Marie Unteutsch-Hoffman, Pauline Anna Unteutsch-Hopner, Elsa Gertrud Weiser-Hansel, Luise Clara Weiser-Roisch, Charlotte Lisbeth Weiser, Curt Richard Weiser, Ernest Otto Weiser and Armin Hugo Weiser, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany),

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the Estate of Louis Weiser, deceased, is property payable or deliverable to, or claimed by, the

[1] Filed as part of the original document.

aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by Herman Tietge, as administrator, acting under the judicial supervision of the Superior Court of the State of Washington, in and for the County of Grays Harbor;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 4, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2660; Filed, Mar. 20, 1947; 8:47 a. m.]

SINGER MFG. CO.

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading with the Enemy Act, as amended, notice is hereby given of intention to return on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., and described below, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant	Claim No.	Property
The Singer Manufacturing Co., Elizabeth, N. J.	A-442	Property described in Vesting Order No. 291 (8 F. R. 625, Jan. 16, 1943), relating to United States Letters Patent No. 1,925,829, to the extent owned by the claimant immediately prior to the vesting thereof.

Executed at Washington, D. C., on March 17, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2675; Filed, Mar. 20, 1947; 8:49 a. m.]

[Vesting Order 8410]

ANDREWS & GEORGE CO., INC.

In re: Bank account owned by Andrews & George Company, Inc., also known as Andrews & George, Inc., and as Andrews and George, Inc. F-39-2362-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Andrews & George Company, Inc., also known as Andrews & George, Inc. and as Andrews and George, Inc., the last known address of which is 5 Shiba Park, Tokyo, Japan, is a corporation, organized under the laws of Japan, and which has or, since the effective date of Executive Order No. 8389, as amended, has had its principal place of business in Japan and is a national of a designated enemy country (Japan)

2. That the property described as follows: That certain debt or other obligation owing to Andrews & George Company, Inc., also known as Andrews & George, Inc. and as Andrews and George, Inc., by The Northern Trust Company, 50 South LaSalle Street, Chicago 90, Illinois, arising out of a checking account, entitled Hastings Trading Co., Inc., in trust for Andrews & George, Inc., and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2664; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order 8384]

LOUISE BARTELHEIMER

In re: Estate of Louise Bartelheimer, deceased. File D-28-10823; E. T. sec. 15218.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Wilhelm Bartelheimer, August Bartelheimer and Kaspar Bartelheimer, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany)

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the estate of Louise Bartelheimer, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by Henry Bartelheimer, as Administrator, acting under the judicial supervision of the Superior Court of the State of California, in and for the County of Orange;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 6, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2661; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order 8386]

BERTHA M. DAHLMANN

In re: Trust u/w of Bertha M. Dahlmann, deceased. File No. 017-21054.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Heinz Dahlmann, Liselotte Hieber, Julie A. Dahlmann, Maria Weber and Carl Friedrich Dahlmann, whose last known addresses are Germany, are

residents of Germany and are nationals of a designated enemy country (Germany),

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the trust u/w of Bertha M. Dahlmann, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

3. That such property is in the process of administration by Charles L. Buck, 346 Tecumseh Avenue, Mt. Vernon, New York, as Trustee, acting under the judicial supervision of the Surrogate's Court, New York County, State of New York;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 6, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-2662; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order CE-343, Amdt.]

JOSEPH HANDLER ET AL.

Vesting Order CE-343, dated January 10, 1947, is hereby amended as follows and not otherwise:

By deleting items 1 to 14, inclusive, of said Vesting Order CE-343, and substituting therefor the following:

		Item 1			
Joseph Handler	Yugoslavia	Estate of Peter Handler, deceased, in the Surrogate's Court, Kings County, New York; Docket No. 7135—1944.	$1,278.11	Otto F. Burkard, Executor, 109-07 85th Ave., Richmond Hill, Long Island, N. Y.	$24.25
		Item 2			
Children of George Handler (Marie Frank, Fanny Egied and Angela Ester).	do	Same	1,000.00	do	19.50
		Item 3			
Marie Frank	do	Same	500.00	do	9.70
		Item 4			
Magdalena Rossi	do	Same	1,078.10	do	20.00
		Item 5			
John Rossi	do	Same	400.00	do	7.85
		Item 6			
Joseph Rossi	do	Same	400.00	do	7.85
		Item 7			
Anton Rossi	do	Same	400.00	do	7.85

All other provisions of said Vesting Order CE-343 and all actions taken by or on behalf of the Alien Property Custodian or the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on March 17, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-2673; Filed, Mar. 20, 1947; 8:49 a. m.]

[Vesting Order 8395]

ALEXANDER SILOTI

In re: Trust under will of Alexander Siloti, deceased. File D-28-10170; E. T. sec. 14474.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Vera Siloti, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the trust created under the will of Alexander Siloti, deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany)

3. That such property is in the process of administration by William Matheus Sullivan, as trustee, acting under the judicial supervision of the Surrogate's Court of New York County, New York;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 6, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-2663; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order 8411]

CLARA GROEGER

In re: Bank account owned by Clara Groeger. F-28-22975-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Clara Groeger, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany),

2. That the property described as follows: That certain debt or other obligation of Bank of America National Trust and Savings Association, 300 Montgomery Street, San Francisco 20, California, arising out of a savings account, Account Number 2398, entitled Tom F Chapman, Trustee for Clara Groeger, 593 Market St., San Francisco, Calif., maintained at the Market-New Montgomery branch of the aforesaid bank, San Francisco 20, California, and any and all rights to demand, enforce and collect the same,

is property, within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Clara Groeger, the aforesaid national of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2665; Filed, Mar. 20, 1947; 8:47 a. m.]

[Return Order 6]

PHILIPPINE MFG. CO. AND ARNO BRASCH

Correction

In Federal Register Document No. 47-2217, appearing on page 1641 of the issue for Saturday, March 8, 1947, Patent Number "2,045,733," appearing in the fourth paragraph, should read "2,043,733"

[Vesting Order 8412]

KURT HEINZ

In re: Bank account owned by Kurt Heinz. F-28-22992-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kurt Heinz, whose last known address is 87 Trockenthal Strasse, Plaven Vogtt, Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That the property described as follows: That certain debt or other obligation owing to Kurt Heinz, by Weehawken Trust Company, 4800 Bergenline Avenue, Union City, New Jersey, arising out of a savings account, Account Number 45320, entitled Kurt Heinz, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2666; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order 8413]

MRS. MARGARETHE SARA HENZE

In re: Bank account owned by Mrs. Margarethe Sara Henze. F-28-24079-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Mrs. Margarethe Sara Henze, whose last known address is Gelsenkerchen-Beur, Germany, is a resident of Germany, and a national of a designated enemy country (Germany)

2. That the property described as follows: That certain debt or other obligation owing to Mrs. Margarethe Sara Henze, by The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, arising out of an inactive checking account, entitled Mrs. Margarethe Sara Henze, maintained at the branch office of the aforesaid bank located at Box 5086, Cristobal, Canal Zone, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK, *Director.*

[F. R. Doc. 47-2667; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order 8416]

P. J. LANGFRIED AND MARTIN BRINKMANN, A. G.

In re: Debts owing to P. J. Langfried and Martin Brinkmann, A. G. F-28-9382-C-1, F-28-12908-C-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Martin Brinkmann, A. G., the last known address of which is Germany, is a corporation, partnership, association or other business organization, organized under the laws of Germany, and which has or, since the effective date of Executive Order, 8389, as amended, has had its principal place of business in Germany and is a national of a designated enemy country (Germany)

2. That P. J. Langfried, whose last known address is Germany is a resident of Germany and a national of a designated enemy country (Germany)

3. That the property described as follows:

a. That certain debt or other obligation owing to P. J. Landfried, by Suhling & Company, Inc., 1225 Main Street, Lynchburg, Virginia, in the amount of $3,149.27, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same, and

b. That certain debt or other obligation owing to Martin Brinkmann A. G., by Suhling & Company, Inc., 1225 Main Street, Lynchburg, Virginia, in the amount of $3,000, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the persons named in subparagraphs 1 and 2 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property

described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-2668; Filed, Mar. 20, 1947; 8:47 a. m.]

[Vesting Order 8423]

HELENE VON BORSTEL

In re: Bank account owned by Helene von Borstel. F-28-24048-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Helene von Borstel, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That the property described as follows: That certain debt or other obligation of The United States National Bank of Portland, Box 4410, Portland, Oregon, arising out of a savings account, account number 277414, entitled "Mrs. Henry von Borstel in trust for Helene von Borstel" and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Helene von Borstel, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 11, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-2669; Filed, Mar. 20, 1947; 8:48 a. m.]

[Vesting Order 8436]

FRIEDRICH SCHADE

In re: Bank account owned by Friedrich Schade. F-28-26233-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Friedrich Schade, whose last known address is 11 Ulrichstr, Ludwigsburg, Wuerttemburg, Germany, is a resident of Germany and a national of a designated enemy country (Germany)

2. That the property described as follows: That certain debt or other obligation owing to Friedrich Schade, by The First National Bank of Chicago, Dearborn, Monroe and Clark Streets, Chicago, Illinois, arising out of a savings account, account number 1,350,187, entitled Friedrich Schade, and any and all rights to demand, enforce and collect the same.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 12, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director

[F. R. Doc. 47-2670; Filed, Mar. 20, 1947; 8:48 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

IDAHO

AIR-NAVIGATION SITE WITHDRAWAL NO. 231

By virtue of the authority contained in section 4 of the act of May 24, 1928, 45 Stat. 729 (U. S. C., Title 49, sec. 214) *It is ordered as follows:*

Subject to valid existing rights, the following-described public land in Idaho is hereby withdrawn from all forms of appropriation under the public land laws, and reserved for the use of the Civil Aeronautics Administration, Department of Commerce, in the maintenance of air navigation facilities, the reservation to be known as Air-Navigation Site Withdrawal No. 231.

BOISE MERIDIAN

T. 6 S., R. 13 E.,
Sec. 12, SE¼SW¼.

The area described contains 40 acres.

This order shall take precedence over, but shall not modify the order of the Acting Secretary of the Interior of December 4, 1940, establishing Idaho Grazing District No. 5, so far as it affects the above-described land.

It is intended that the public land described herein shall be returned to the administration of the Department of the Interior when it is no longer needed for the purpose for which it is reserved.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior

MARCH 11, 1947.

[F. R. Doc. 47-2654; Filed, Mar. 20, 1947; 8:48 a. m.]

[Misc. 2122255]

COLORADO

RESTORATION ORDER NO. 1216 UNDER FEDERAL POWER ACT

MARCH 10, 1947.

Pursuant to the determination of the Federal Power Commision (DA-257, Colorado) and in accordance with the Departmental regulations of August 16, 1946 (43 CFR 4.275 (16) 11 F R. 9080), *It is ordered as follows:*

The land hereinafter described, which was withdrawn by Executive order of February 17, 1912, creating Power Site Reserve No. 244, is hereby opened to disposition under the public land laws, subject to the provisions of section 24 of the Federal Power Act of June 10, 1920 (41 Stat. 1063) as amended by the act of August 26, 1935 (49 Stat. 846, 16 U. S. C. 818).

At 10:00 a. m. on May 12, 1947, the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from May 13, 1947, to August 11, 1947, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. sec. 682a) as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. secs. 279-283) subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2)

(b) *Twenty-day advance period for simultaneous preference-right filings.*

For a period of 20 days from April 23, 1947, to May 12, 1947, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on May 13, 1947, shall be treated as simultaneously filed.

(c) *Date for non-preference right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on August 12, 1947, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference right filings.* Applications by the general public may be presented during the 20-day period from July 23, 1947, to August 11, 1947, inclusive, and all such applications, together with those presented at 10:00 a. m. on August 12, 1947, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the District Land Office at Denver, Colorado, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254) and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the District Land Office at Denver, Colorado.

The lands affected by this order are described as follows:

SIXTH PRINCIPAL MERIDIAN

T. 4 S., R. 86 W., sec. 3, lot 10.

The area described contains 15.69 acres.

This land, which is in Grazing District No. 2, is rough and mountainous, with a rocky loam soil.

FRED W. JOHNSON,
Director.

[F. R. Doc. 47-2556; Filed, Mar. 20, 1947; 8:48 a. m.]

[Misc. 2100980]

CALIFORNIA

RESTORATION ORDER NO. 1202 UNDER FEDERAL POWER ACT

MARCH 5, 1947.

By Executive order of October 2, 1911, creating Power Site Reserve No. 200, and by applications filed January 13, 1923, and November 20, 1939, for Power Projects Nos. 371 and 1645, respectively, the following described lands were withdrawn for power purposes:

MOUNT DIABLO MERIDIAN

T. 1 S., R. 26 E.,
Sec. 33, W½W½.
T. 2 S., R. 26 E.,
Sec. 4, N½, SW¼, and W½SE¼.
Sec. 5, SE¼.
Sec. 8, NE¼.
Sec. 9, N½NW¼, and SW¼NW¼.
Sec. 16, S½NE¼.

The area described aggregates 1,163.72 acres.

Pursuant to the determination of the Federal Power Commission (DA-643, California) and in accordance with the Departmental regulations of August 16, 1946 (43 CFR 4.275 (16), 11 F R. 9080) the above described lands, except that portion of the N½NE¼, SE¼NE¼ sec. 8, T. 2 S., R. 26 E., lying within the project boundary of Power Project No. 1645, are hereby opened to application, petition, location, or selection under the United States mining laws only, subject to the provisions of section 24 of the Federal Power Act of June 10, 1920 (41 Stat. 1063) as amended by the act of August 26, 1935 (49 Stat. 846, 16 U. S. C. 818).

This order shall not become effective to change the status of the lands until 10:00 a. m. on May 7, 1947, at which time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to disposition under the United States mining laws only, as above provided.

FRED W. JOHNSON,
Director.

[F. R. Doc. 47-2655; Filed, Mar. 20, 1947; 8:48 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 2700]

COMPANIA PANAMENA DE AVIACION S. A.

NOTICE OF HEARING

In the matter of the application of Compania Panamena de Aviacion S. A., pursuant to section 402 of the Civil Aeronautics Act of 1938, as amended, for a foreign air carrier permit authorizing foreign air transportation with respect to persons, property and mail between Balboa, Canal Zone, and Aguadulce, David, and Puerto Armuelles, Panama; between Balboa, Canal Zone, and Mandinga and Pito, Panama; and between Balboa, Canal Zone, and Aguadulce, David, and Almirante, Panama, and nonscheduled foreign air transportation between the Canal Zone and points in Central America and South America.

Notice is hereby given pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 402 and 1001 of said act, that a hearing in the above-entitled proceeding is assigned to be held on March 24, 1947, at 10 a. m. (eastern standard time) in Room 1302, Temporary "T" Building, Constitution Avenue between 12th Street and 14th Street, Northwest, Washington, D. C., before Examiner Barron Fredericks.

Without limiting the scope of the issues presented by said application, particular attention will be directed to the following matters and questions:

1. Whether the proposed air transportation will be in the public interest, as defined in section 2 of the Civil Aeronautics Act of 1938, as amended.

2. Whether the applicant is fit, willing and able to perform such transportation and to conform to the provisions of the act and the rules, regulations, and requirements of the Board thereunder.

Notice is further given that any person desiring to be heard in this proceeding must file with the Board, on or before March 24, 1947, a statement setting forth the issues of fact or law raised by said application which he desires to controvert.

For further details of the service proposed and authorization requested, interested parties are referred to the application on file with the Civil Aeronautics Board.

Dated at Washington, D. C., March 13, 1947.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 47-2605; Filed, Mar. 20, 1947; 8:47 a. m.]

[Docket No. 2334]

PERUVIAN INTERNATIONAL AIRWAYS

NOTICE OF HEARING

In the matter of the application of Peruvian International Airways pursuant to section 402 of the Civil Aeronautics Act of 1938, as amended, for a foreign air carrier permit authorizing foreign air transportation with respect to persons, property and mail between Lima, Peru and Montreal, Canada via intermediate points including New York, New York.

Notice is hereby given pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 402 and 1001 of said act, that a hearing in the above-entitled proceeding is assigned to be held on March 26, 1947, at 10 a. m. (eastern standard time) in Conference Room C, Departmental Auditorium, Constitution Avenue between 12th Street and 14th Street, Northwest, Washington, D. C., before Examiner Barron Fredricks.

Without limiting the scope of the issues presented by said application, particular attention will be directed to the following matters and questions:

1. Whether the proposed air transportation will be in the public interest, as defined in section 2 of the Civil Aeronautics Act of 1938, as amended.

2. Whether the applicant is fit, willing and able to perform such transportation, and to conform to the provisions of the act and the rules, regulations, and requirements of the Board thereunder.

3. Whether the authorization of the proposed transportation is consistent with any obligation assumed by the United States in any treaty, convention

or agreement in force between the United States and the Republic of Peru.

Notice is further given that any person desiring to be heard in this proceeding must file with the Board, on or before March 26, 1947, a statement setting forth the issues of fact or law raised by said application which he desires to controvert.

For further details of the service proposed and authorization requested, interested parties are referred to the application on file with the Civil Aeronautics Board.

Dated at Washington, D. C., March 13, 1947.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 47-2606; Filed, Mar. 20, 1947; 8:47 a. m.]

[Docket No. 2537 et al.]

PACIFIC NORTHWEST-HAWAII SERVICE CASE

NOTICE OF HEARING

In the matter of the applications of Matson Navigation Company, Pan American Airways, Inc., Northwest Airlines, Inc., and Transocean Air Lines, Inc., Dockets Nos. 2537, 2783, 2784, and 2785 pursuant to section 401 of the Civil Aeronautics Act of 1938, as amended, for permanent and/or temporary certificates of public convenience and necessity authorizing air transportation between the Pacific Northwest and the Hawaiian Islands.

For further details of the operations proposed parties are referred to the applications on file with the Civil Aeronautics Board.

Notice is hereby given that pursuant to section 401 (c) of the Civil Aeronautics Act of 1938, as amended, the said applications having been consolidated for hearing by order of the Board, Serial No. E-323, dated February 25, 1947 be and they hereby are designated for public hearing on April 21, 1947 at 10:00 a. m. (Pacific standard time) at the Masonic Temple, West Park and Main Street, Portland, Oregon, before Examiner Warren E. Baker.

Without limiting the scope of the issues presented by said applications, particular attention will be directed to the following matters and questions:

1. Is the applicant a citizen of the United States and is he fit, willing, and able to perform properly the transportation for which he seeks authorization and to conform to the provisions of the Civil Aeronautics Act of 1938, as amended, and the rules, regulations, and requirements thereunder?

2. Which proposed service or services, if any, is required by the public convenience and necessity?

3. Whether a surface carrier in applying in its own name for a certificate of public convenience and necessity under section 401 of the act is required to meet the test set forth in section 408 of the Act for acquiring control of an air carrier?

4. If the issues set forth in 3 above are decided in the affirmative, will the granting of the application of the surface carrier for the issuance of a certificate of public convenience and necessity to that applicant be consistent with the public interest; will it result in creating a monopoly, and thereby restrain competition or jeopardize another air carrier, and will it promote the public interest by enabling the surface carrier to use aircaft to public advantage in its operation and not restrain competition?

5. If the public convenience and necessity require the proposed service or services and if a selection of carriers is necessary, which applicant or applicants meeting the issues above, where applicable, are required by the public interest to perform the service or services to be authorized?

Notice is further given that any person other than the parties and interveners of record as of March 13, 1947, desiring to be heard in this proceeding may file with the Board on or before April 21, 1947, a statement setting forth the issues of fact and law raised by this proceeding which he desires to controvert and such person may appear and participate in the hearing in accordance with § 285.6 (a) of the rules of practice under Title IV of section 1002 (i) of the Civil Aeronautics Act of 1938, as amended.

Dated at Washington, D. C., March 13, 1947.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary.

[F. R. Doc. 47-2607; Filed, Mar. 20, 1947; 8:47 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-601]

IROQUOIS GAS CORP.

NOTICE OF APPLICATION

MARCH 14, 1947.

Notice is hereby given that on October 25, 1945, Iroquois Gas Corporation (Applicant) a New York corporation, having its principal place of business at Buffalo, New York, filed an application with the Federal Power Commission for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing Applicant to construct and operate certain natural gas facilities, subject to the jurisdiction of the Commission, described as follows:

An interconnection between an existing 4-inch high pressure natural-gas pipe line in the town of Lancaster, New York, designated as Line N-M 15, and an existing 3-inch high pressure natural-gas pipe line acquired from New York State Electric & Gas Corporation at a point in Broadway Road, at Pavement Road, in the town of Lancaster, Erie County, New York.

Applicant states that the proposed connection is intended to augment the natural gas supply of aproximately 800 consumers heretofore served by the gas plant acquired by Applicant from New York State Electric & Gas Corporation.

Temporary authorization was granted Applicant on December 13, 1944, to make necessary connections and deliver up to 30 Mcf of gas per day to New York State Electric & Gas Corporation at Lancaster, New York, during the emergency.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of the Commission's rules of practice and procedure, and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint, or concurrent hearing, together with the reasons for such request.

The application of Iroquois Gas Corporation is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the Federal Power Commission, Washington 25, D. C., not later than fifteen days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of the rules of practice and procedure (effective September 11, 1946) and shall set out clearly and concisely the facts from which the nature of the petitioner or protestant's alleged right or interest can be determined. Petitions for intervention shall state fully and completely the grounds of the proposed intervention and the contentions of the petitioner in the proceeding, so as to advise the parties and the Commission as to the issues of fact or law to be raised or controverted, by admitting, denying, or explaining specifically and in detail, each material allegation of fact or law asserted with respect to the application.

[SEAL] LEON M. FUQUAY,
Secretary.

[F R. Doc. 47-2633; Filed, Mar. 20, 1947; 8:47 a. m.]

[Docket No. G-808]

TENNESSEE GAS AND TRANSMISSION CO.

NOTICE OF AMENDMENT TO APPLICATION

MARCH 14, 1947.

Notice is hereby given that Tennessee Gas and Transmission Company (Applicant) a Tennessee corporation having its principal place of business at Houston, Texas, and authorized to do business in the States of Texas, Louisiana, Arkansas, Mississippi, Tennessee, Kentucky and West Virginia, filed with the Federal Power Commission on March 7, 1947, an amendment to its application filed November 8, 1946, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain facilities hereinafter described.

Applicant in its original application sought authorization pursuant to section 7 of the Natural Gas Act, as amended, to construct and operate the following facilities: One new compressor station hav-

ing a total of 6,000 H. P., new compressor units totalling 81,600 H. P. to be constructed at existing compressor stations; 648.1 miles of 26-inch O. D. pipe, 68.7 miles of 24-inch O. D. pipe and 82.4 miles of 20-inch O. D. pipe to be used in looping its existing 24-inch O. D. main line; and various lateral lines to be composed of 6⅝-inch O. D. pipe, 8⅝-inch O. D. pipe and 10¾-inch O. D. pipe to connect its system into additional necessary supplies of gas.

Applicant, by amendment to its application of November 8, 1946, proposes to change its original project as follows: 95.6 miles of the proposed 648.1 miles of 26-inch line to be eliminated south of compressor station No. 5; the proposed increase of 81,600 H. P at existing compressor stations to be reduced by a net of 6,200 H. P., and additional construction of 83 miles of 20-inch O. D. pipeline, extending from the Carthage Field in Panola County, Texas, to the Applicant's No. 5 compressor station located near Natchitoches, Louisiana.

Applicant states that the construction and operation of the aforesaid 83 miles of 20-inch O. D. pipe will enable Applicant to purchase natural gas in the Carthage Field under agreements entered into on February 21, 1947, with the firms of Glassell and Glassell, Stanolind Oil and Gas Company, and Continental Oil Company, thereby substantially increasing the gas available to applicant.

Applicant estimates that the over-all capital cost of the facilities, as amended, will be approximately $53,000,000.[1]

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of the Commission's rules of practice and procedure, and, if so, to advise the Federal Power Commission as to its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application, as amended, of Tennessee Gas and Transmission Company is on file with the Commission and is open to public inspection. Any person desiring to be heard or to make any protest with reference to the application, as amended, shall file with the Federal Power Commission, Washington 25, D. C., not later than fifteen days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirments of the rules of practice and procedure (effective September 11, 1946), and shall set out clearly and concisely the facts from which the nature of the petitioner or protestant's alleged right or interest can be determined. Petitions for intervention shall state fully and completely the grounds of the proposed intervention and the contentions of the petitioner in the proceeding so as to advise the parties and the Commission as to the issues of fact or law to be raised or controverted, by admitting, denying, or explaining specifically and in detail, each material allegation of fact or law asserted with respect to the application.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 47-2651; Filed Mar. 20, 1947; 8:48 a. m.]

[1] The over-all capital cost of the facilities as proposed in the original application was estimated to be $59,545,000.

FEDERAL COMMUNICATIONS COMMISSION

[Docket Nos. 6040, 7102, 7104, 7105, 7106, 7165, 7354, 7374, 7391, 7408, 7432-7434, 7588, 7636]

PEORIA BROADCASTING CO. ET AL.

NOTICE OF ORAL ARGUMENT

Beginning at ten o'clock a. m. on Friday, March 21, 1947, the Commission will hear oral argument, in Room 6121 of the offices of the Commission, on the following matters in the order indicated:

	Docket No.
1. Peoria FM applications:	
Peoria Broadcasting Co	7102
Mid-State Broadcasting Co	7104
Radio Peoria, Inc	7105
Central Illinois Radio Corp	7408
Illinois Valley Broadcasting Co	7588
West Central Broadcasting Co	7636
2. San Antonio, Gonzales & Taylor, Texas cases on 1450 kc:	
Charles W. Balthrope	7374
Express Publishing Co	7391
Gonzales Broadcasting Co	7432
Taylor Broadcasting Co	7433
3. Louisville, Albany, Indianapolis, 1040 kc, 1080 kc, 1070 kc:	
Mid-America Broadcasting Corp	6040
Kentucky Broadcasting Corp., Inc	7354
Indiana Broadcasting Corp., Inc	7434
4. Danville, Kentucky applications for 1230 kc:	
Commonwealth Broadcasting Corp.	7104
Danville Broadcasting Co	7165

Dated at Washington, D. C., March 3, 1947.

[SEAL] FEDERAL COMMUNICATIONS COMMISSION, T. J. SLOWIE, *Secretary.*

[F. R. Doc. 47-2677; Filed, Mar. 20, 1947; 8:46 a. m.]

OFFICE OF TEMPORARY CONTROLS

Civilian Production Administration

[C-503]

GROSSMAN'S DEPARTMENT STORE

CONSENT ORDER

Grossman's Department Store, a Michigan corporation, located at 203 W. Western Avenue, Muskegon, Michigan, is charged by the Civilian Production Administration with having begun, on or about January 9, 1947, and thereafter carrying on, without authorization of the Civilian Production Administration, construction of a structure at 203 W. Western Avenue, Muskegon, Michigan, for use as a store, the estimated cost of which was in excess of $1,000, in violation of Civilian Production Administration Order VHP-1.

Grossman's Department Store admits the violation as charged, does not desire to contest the charge, and has consented to the issuance of this order.

Wherefore, upon the agreement and consent of Grossman's Department Store, the Regional Compliance Director, and the Regional Attorney, and upon the approval of the Compliance Commissioner, *It is hereby ordered*, That:

(a) Neither Grossman's Department Store, its successors or assigns, nor any other person shall do any further construction on the structure located at 203 W. Western Avenue, Muskegon, Michigan, including putting up, completing or altering the structure, unless hereafter specifically authorized by the Civilian Production Administration.

(b) Grossman's Department Store shall refer to this order in any application or appeal which it may file with the Civilian Production Administration or the Federal Housing Administration for authorization to carry on construction.

(c) Nothing contained in this order shall be deemed to relieve Grossman's Department Store, its successors or assigns, from any restriction, prohibition or provision contained in any other order or regulation of the Civilian Production Administration, except insofar as the same may be inconsistent with the provisions hereof.

Issued this 20th day of March 1947.

CIVILIAN PRODUCTION ADMINISTRATION, By J. JOSEPH WHELAN, *Recording Secretary.*

[F. R. Doc. 47-2740; Filed, Mar. 20, 1947; 11:32 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-972]

KAISER-FRAZER CORP.

FINDINGS AND ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 17th day of March A. D. 1947.

The Boston Stock Exchange has made application to the Commission pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 for permission to extend unlisted trading privileges to the $1.00 Par Value Common Stock of Kaiser-Frazer Corporation.

After appropriate notice and opportunity for hearing and in the absence of any request by any interested person for hearing on this matter, the Commission on the basis of the facts submitted in the application makes the following findings:

(1) That this security is listed and registered on the Detroit Stock Exchange, Los Angeles Stock Exchange, New York Curb Exchange and San Francisco Stock Exchange; that the geographical area deemed to constitute the vicinity of the Boston Stock Exchange for the purpose of this application is the New England States exclusive of Fairfield County, Connecticut; that out of a total of 4,000,000 shares outstanding,

107,350 shares are owned by shareholders in the vicinity of the Boston Stock Exchange; and that in the vicinity of the Boston Stock Exchange there were 1,910 transactions involving 138,443 shares from December 1, 1945 to December 1, 1946;

(2) That sufficient public distribution of, and sufficient public trading activity in, this security exist in the vicinity of the applicant exchange to render the extension of unlisted trading privileges thereto appropriate in the public interest and for the protection of investors; and

(3) That the extension of unlisted trading privileges on the applicant exchange to this security is otherwise appropriate in the public interest and for the protection of investors.

Accordingly, *It is ordered,* Pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934, that the application of the Boston Stock Exchange for permission to extend unlisted trading privileges to the $1.00 Par Value Common Stock of Kaiser-Frazer Corporation be, and the same is, hereby granted.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-2635; Filed, Mar. 20, 1947; 8:46 a. m.]

[File Nos. 52-24 and 70-1258]

MIDLAND REALIZATION CO. ET AL.

AMENDING ORDER CONCERNING TRANSFER AND SALE OF STOCK

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 14th day of March 1947.

In the matter of Midland Realization Company, Midland Utilities Company, File No. 52-24; The Middle West Corporation, File No. 70-1258.

The Commission having by its order dated July 17, 1946, among other things, granted and permitted to become effective application-declarations filed by The Middle West Corporation ("Middle West"), a registered holding company, relating to the disposition by Middle West of shares of no par value common stock of Northern Indiana Public Service Company pursuant to the competitive bidding requirements of Rule U-50; and the Commission having by supplemental order dated March 10, 1947, among other things, approved the results of the competitive bidding regarding the transfer and sale of 146,923 shares of no par common stock of Northern Indiana Public Service Company by Middle West to Blyth & Co. Inc., and

Middle West now having requested that the order of July 17, 1946 be amended to recite in conformity with the provisions of the Internal Revenue Code, as amended, that the sale and transfer by Middle West of 146,923 shares of no par value common stock of Northern Indiana Public Service Company are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935.

It is ordered, That the order of this Commission issued on July 17, 1946, in the matter of The Middle West Corporation, et al. (File Nos. 52-24 and 70-1258) be, and it hereby is, amended and supplemented nunc pro tunc to include the following paragraph:

It is further ordered, That the transfer and sale by Middle West of 146,923 shares of no par value common stock of Northern Indiana Public Service Company are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-2636; Filed, Mar. 20, 1947; 8:46 a. m.]

[File No. 70-1263]

FEDERAL LIGHT & TRACTION CO. AND THE TUCSON GAS, ELECTRIC LIGHT AND POWER CO.

AMENDING ORDER CONCERNING SALE OF STOCK

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 13th day of March 1947.

Federal Light & Traction Company (Federal) a registered holding company, and its subsidiary, The Tucson Gas, Electric Light and Power Company (Tucson) having filed an application and declarations and amendments thereto under the Public Utility Holding Company Act of 1935 with respect to, among other things, the sale by Federal, pursuant to the competitive bidding provisions of Rule U-50, of all of the outstanding 147,000 shares of no par value common stock of Tucson, and having requested in said application and declarations that the Commission's order approving the sale conform to and contain the recitals specified in sections 371 (b) 371 (f) 373 (a) and 1808 (f) of the Internal Revenue Code, as amended; and

The Commission having on May 23, 1946, issued its findings, opinion and order herein granting and permitting to become effective the aforesaid application and declarations, as amended, including therein the recitals requested by Federal with respect to the Internal Revenue Code, as amended, and having on June 6, 1946, issued its supplemental order approving the results of the said competitive bidding; and

Federal now having requested that the Commission's supplemental order of June 6, 1946, be supplemented nunc pro tunc to conform to and contain the recitals specified in the above-mentioned provisions of the Internal Revenue Code as amended.

It is ordered, That the supplemental order of this Commission issued on June 6, 1946, in the matter of Federal Light & Traction Company, et al. (File No. 70-1263) be, and it hereby is, amended and supplemented nunc pro tunc to include the following:

Further ordered and recited that the sale by Federal Light & Traction Company to Blyth & Co., Inc. and The First Boston Corporation of 147,000 shares of no par value common stock of The Tucson Gas, Electric Light and Power Company as hereinbefore in this order approved, is necessary or appropriate to the integration or simplification of the holding company system of which Federal Light & Traction Company is a member, and is necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935 within the meaning of sections 371 (b) and (f), 373 (a) and 1808 (f) of the Internal Revenue Code, as amended.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-2637; Filed, Mar. 20, 1947; 8:46 a. m.]

[File No. 7-760]

AMERICAN TELEPHONE AND TELEGRAPH CO.

FINDINGS AND ORDER GRANTING PERMISSION TO EXTEND TRADING PRIVILEGES

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 13th day of March A. D. 1947.

The San Francisco Stock Exchange has made application to the Commission pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 for permission to extend unlisted trading privileges to the Fifteen-Year 2¾% Convertible Debentures, due December 15, 1961, of American Telephone and Telegraph Company.

A public hearing has been held after appropriate notice.

The Commission, being duly advised, finds:

(1) That this security is listed and registered on the Boston Stock Exchange, Chicago Stock Exchange, New York Stock Exchange, Philadelphia Stock Exchange, and Washington Stock Exchange; that $343,087,700 principal amount of this security is now outstanding; and that in the vicinity of the San Francisco Stock Exchange[1] there were effected transactions involving $5,912,200 principal amount of this security[2] during the period from October 31, 1946, to December 21, 1946;

(2) That sufficient public distribution of, and sufficient public trading activity in, this security exist in the vicinity of the applicant exchange to render the extension of unlisted trading privileges thereto appropriate in the public interest and for the protection of investors; and

(3) That the extension of unlisted trading privileges on the applicant exchange to this security is otherwise appropriate in the public interest and for the protection of investors.

[1] The vicinity of the San Francisco Stock Exchange for the purpose of this application comprises the State of California.

[2] These transactions were effected on a when-issued basis.

Accordingly, *It is ordered*, Pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934, that the application of the San Francisco Stock Exchange for permission to extend unlisted trading privileges to the Fifteen-Year 2¾% Convertible Debentures, due December 15, 1961, of American Telephone and Telegraph Company be, and the same is, hereby granted.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-2641; Filed, Mar. 20, 1947; 8:49 a. m.]

[File No. 59-29, 54-128, 59-12, and 54-51]

PENNSYLVANIA POWER AND LIGHT CO. ET AL.

ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pennsylvania, on the 13th day of March A. D. 1947.

In the matter of Pennsylvania Power & Light Company, National Power & Light Company and Electric Bond and Share Company, File No. 59-29; Pennsylvania Power & Light Company, National Power & Light Company and Electric Bond and Share Company, File No. 54-128; Electric Bond and Share Company, National Power & Light Company, et al., File No. 59-12; Electric Bond and Share Company, National Power & Light Company, Pennsylvania Power & Light Company, Lehigh Valley Transit Company, The Edison Illuminating Company of Easton, et al., File No. 54-51, Applications 8, 9 and 10.

National Power & Light Company ("National") a registered holding company having filed a declaration and an amendment thereto pursuant to section 12 of the Public Utility Holding Company Act of 1935 and Rule U-46 promulgated thereunder regarding the following proposals:

Pursuant to the provisions of a plan approved by the Commission on October 26, 1945, Pennsylvania Power & Light Company ("Pennsylvania") then a subsidiary of National, issued to National rights to subscribe to 1,818,700 shares of new common stock of Pennsylvania at $10 per share. National, in turn, through the issuance of warrants, exercisable from December 8 to December 22, 1945, offered such rights to its own common stockholders on a pro-rata basis (the right to purchase ⅓ a share of the common stock of Pennsylvania for each share of the common stock of National owned) Of the warrants issued to the holders of National's outstanding 5,456,100 shares, warrants issued with respect to 101,903 shares of the common stock of National, entitling the holders thereof to subscribe to approximately 33,968 shares of the common stock of Pennsylvania, were neither exercised nor disposed of. These shares of common stock of Pennsylvania to which such stockholders were entitled to subscribe were subscribed to by National in accordance with its obligation under the plan and are at present held by National.

National now proposes that there be paid to the holders of record on December 4, 1945, of such 101,903 shares, an amount of $3.341176 per share. This amount has been computed by averaging the closing price of the warrants on the New York Stock Exchange during the period within which such warrants were traded on the Exchange, less a deduction of 20% of such average closing price. The deduction is proposed in order to compensate National for expenses and risks incurred by it in connection with its obligations under the plan to subscribe for any shares of new Pennsylvania common stock not subscribed for by National's stockholders.

Said declaration as amended having been duly filed and notice of such filing having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said declaration as amended within the period specified in said notice or otherwise, and not having ordered a hearing thereon; and

The Commission finding with respect to said declaration as amended that the requirements of the applicable provisions of the act and rules promulgated thereunder are satisfied, that no adverse findings are necessary, and deeming it appropriate in the public interest and in the interest of investors and consumers that said declaration as amended be permitted to become effective;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act, and subject to the terms and conditions prescribed in Rule U-24, that said declaration be, and the same hereby is, permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-2638; Filed, Mar. 20, 1947; 8:49 a. m.]

[File No. 70-1455]

DELAWARE POWER & LIGHT CO.

ORDER GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 13th day of March 1947.

Delaware Power & Light Company ("Delaware"), a registered holding company and a public utility company, having filed an application-declaration, with amendments thereto, regarding the issuance and sale at competitive bidding, pursuant to the requirements of Rule U-50, of 50,000 shares of ____% Cumulative Preferred Stock, $100 par value, the proceeds of said sale to be used to finance capital expenditures to be made by Delaware; and

A public hearing having been held after appropriate public notice and the Commission having considered the record and filed its findings and opinion herein:

It is ordered, That said application-declaration be, and the same hereby is, granted and permitted to become effective except, however, as to the price to be received for said preferred stock, the dividend rate thereon, the underwriters' spread and its allocation and all legal fees and the fee of a financial adviser which are to be paid in connection with the proposed transaction, as to which matters jurisdiction be, and the same hereby is, reserved, and subject, however, to the following terms and conditions:

(1) That so long as any shares of the Preferred Stock are outstanding, the payment of dividends by the Company on its Common Stock (other than dividends payable in Common Stock) and the making of any distribution of assets to holders of Common Stock by purchase of shares or otherwise (each of such actions being hereinafter embraced within the term "payment of Common Stock dividends") shall, until further order of the Commission, be subject to the following limitations:

(a) If and so long as the ratio of the aggregate of capital represented by the outstanding shares of Common Stock of the Company (including premiums on the Common Stock but excluding premiums on the Preferred Stock) plus the consolidated surplus accounts of the Company and its subsidiaries to the total consolidated capitalization and surplus of the Company and its subsidiaries at the end of a period of twelve consecutive calendar months within the fourteen calendar months immediately preceding the calendar month in which the proposed payment of Common Stock dividends is to be made (which period is hereinafter referred to as the "base period") adjusted to reflect the proposed payment of Common Stock dividends (which ratio is hereinafter referred to as the "capitalization ratio") is less than 20%, the payment of Common Stock dividends, including the proposed payment, during the twelve calendar months period ending with and including the calendar month in which the proposed payment is to be made shall not exceed 50% of the consolidated net income of the Company and its subsidiaries applicable to the Common Stock during the base period;

(b) If and so long as the capitalization ratio is 20% or more but less than 25%, the payment of Common Stock dividends, including the proposed payment, during the twelve calendar months period ending with and including the calendar month in which the proposed payment is to be made shall not exceed 75% of the consolidated net income of the Company and its subsidiaries applicable to the Common Stock during the base period; and

(c) Except to the extent permitted under paragraphs (a) and (b) above, the Company shall not make any payment of Common Stock dividends which would reduce the capitalization ratio to less than 25%.

(2) So long as any shares of the Preferred Stock of any series are outstanding the Company shall not, without the consent (given in writing or by vote at a meeting called for that purpose) of the holders of a majority of the total num-

ber of outstanding shares of Preferred Stock:

(a) Issue any unsecured notes, debentures or other securities representing unsecured indebtedness, or assume any such unsecured securities, for the proposes other than the refunding of outstanding unsecured securities theretofore issued or assumed by the Company or the redemption or other retirement of all outstanding shares of the Preferred Stock, if, immediately after such issue or assumption, the total principal amount of all unsecured notes, debentures or other securities representing unsecured indebtedness issued or assumed by the Company and then outstanding, including the unsecured securities then to be issued or assumed, would exceed ten per centum (10%) of the aggregate of (i) the total principal amount of all bonds or other securities representing secured indebtedness issued or assumed by the Company, and then to be outstanding and (ii) the capital and surplus of the Company as then to be stated on the books of account of the Company; or

(b) Merge or consolidate with or into any other corporation or corporations, unless such merger or consolidation, or the issuance and assumption of all securities to be issued or assumed in connection with any such merger or consolidation, shall have been ordered, exempted, approved, or permitted by the Securities and Exchange Commission under the provisions of the Public Utility Holding Company Act of 1935 or by any successor commission or regulatory authority of the United States of America having jurisdiction in the premises.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-2640; Filed, Mar. 20, 1947; 8:49 a. m.]

[File No. 70-1461]

AMERICAN POWER & LIGHT CO. ET AL.

ORDER GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 14th day of March A. D. 1947.

In the matter of American Power & Light Company, Florida Power & Light Company, Texas Utilities Company, Texas Power & Light Company, Texas Electric Service Company, File No. 70-1461.

American Power & Light Company ("American") a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, and American's registered holding company subsidiary, Texas Utilities Company ("Texas Utilities") its electric utility subsidiaries, Texas Electric Service Company ("Texas Electric") and Texas Power & Light Company ("Texas Power") and American's electric utility subsidiary, Florida Power & Light Company ("Florida") having filed a joint application-declaration and amendment thereto pursuant to sections 6, 9, 12 (d) and 12 (f) of the Public Utility Holding Company Act of 1935 and Rule U-45 thereunder with respect to the following transactions:

American proposes to lend at an interest rate of 1¾% per annum to Texas Utilities Company and Florida Power & Light Company during the year 1947 sums which will aggregate not more than $9,000,000 to be outstanding at any one time. Such sums as are borrowed by Texas Utilities will be passed on in the form of loans to Texas Electric and Texas Power at the interest rate stated above: *Provided, however* That not more than $2,000,000 will be owed to Texas Utilities by Texas Electric and Texas Power at the time of American's sale of 15% of the stock of Texas Utilities as proposed in American's presently pending plan for the retirement of its preferred stocks. Texas Utilities also proposes to increase its equity interests in Texas Electric and Texas Power by making a cash contribution of $1,000,000 to the captial of or by purchasing $1,000,000 of additional common stock from each of said companies. Loans from Texas Utilities to Texas Electric and Texas Power outstanding at the time of the presently contemplated sale of additional bonds by the two latter companies are to be repaid when such bonds are sold. Texas Utilities and Florida will repay any loans made to them by American prior to American's sale of 15% of the common stocks of Texas Utilities and Florida. Florida proposes to repay any such loans out of the proceeds from the public sale of its securities contemplated in the near future. If, however, such public sale of its securities shall not have been made prior to the sale by American of 15% of Florida's common stock, Florida proposes to make temporary borrowings from banks for the purpose of repaying said loans to American prior to such sale. For the purpose of paying off any such loans as may be made to it by American, Texas Utilities proposes to make temporary borrowings from banks. In order to refund such bank borrowings, Texas Utilities proposes, sixty days after 15% of the common stock shall have been sold by American, or as soon as practicable thereafter, to issue and sell additional common stock to the public.

It is proposed that the loans be repaid to American by December 31, 1947, but such maturity may be extended by mutual consent of the parties to a date not later than one year from the date of making of such loans. However, the borrowing companies shall have the right at any time prior to such date to repay all or any part of the sums borrowed and the lending companies shall have the right to call all or any part of the loans currently outstanding upon 90 days' written notice.

The application-declaration having been filed February 14, 1947, and an amendment thereto having been filed on March 5, 1947, and notice of said filing, as amended, having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said application, as amended, within the period specified or otherwise, and not having ordered a hearing thereon; and

The Commission finding with respect to the application-declaration, as amended, that the requirements of the applicable provisions of the act and rules thereunder are satisfied, that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that the said application-declaration, as amended, be granted and permitted to become effective, and deeming it appropriate to grant the request of applicants-declarants that the order become effective at the earliest date possible;

It is hereby ordered, Pursuant to said Rule U-23 and the applicable provisions of said act and subject to the terms and conditions prescribed in Rule U-24 that said joint application-declaration, as amended, be, and the same hereby is, granted and permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 47-2639; Filed, Mar. 20, 1947; 8:49 a. m.]